



COMMONWEALTH OF VIRGINIA
SINGLE AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2021

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



- TABLE OF CONTENTS -

	<u>Page</u>
AUDITOR'S SECTION	1-124
EXECUTIVE SUMMARY	2
INTRODUCTION LETTER	3-5
INDEPENDENT AUDITOR'S REPORTS:	6-16
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	6-9
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	10-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS:	17-124
Section 1: Summary of the Auditor's Results	17-18
Section 2: Financial Statement Findings	19-98
Section 3: Federal Award Findings and Questioned Costs:	99-124
U.S. Department of Agriculture	99
U.S. Department of Education	99-111
U.S. Department of Health and Human Services	111-115
U.S. Department of Homeland Security	115-116
U.S. Department of Housing and Urban Development	116-117
U.S. Department of Labor	117-118
U.S. Department of the Treasury	118-124
MANAGEMENT'S SECTION	125-202
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	126-139
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:	140-202
Schedule of Expenditures of Federal Awards	140-193
Notes to the Schedule of Expenditures of Federal Awards	194-202
APPENDICES:	203-215
Appendix I: Listing of Findings:	204-209
Grouped by Topic	204-206
Grouped by Applicable Entity	207-209
Appendix II: Applicable Management Contacts for Findings and Questioned Costs	210-212
Appendix III: Acronyms for Auditor's Section	213-215

AUDITOR'S SECTION

EXECUTIVE SUMMARY

The results of our **financial statement audit** of the Commonwealth of Virginia for the year ended June 30, 2021, are summarized as follows:

- we issued an unmodified opinion on the basic financial statements;
- we found certain matters that we consider to be material weaknesses or significant deficiencies in internal control over financial reporting; and
- we identified instances of noncompliance or other matters required to be reported under Government Auditing Standards related to the basic financial statements.

The results of our **single audit** of the Commonwealth of Virginia for the year ended June 30, 2021, are summarized as follows:

- we issued an unmodified opinion on the Commonwealth's compliance with requirements applicable to each major federal program, except for:
 - 10.557 Special Supplemental Nutrition Program for Women, Infant, and Children, which was modified for Eligibility;
 - 17.225 Unemployment Insurance, which was modified for Eligibility and Special Tests and Provisions;
 - 21.023 Emergency Rental Assistance program, which was modified for Reporting; and
 - 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disaster), which was modified for Reporting;
- we found certain matters and instances of noncompliance with selected provisions, which are required to be reported in accordance with the Uniform Guidance, 2 CFR Part 200;
- we found certain matters that we consider to be material weaknesses or significant deficiencies in internal control over compliance; and
- the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit findings, along with a summary of the views of officials, are reported in the accompanying "Schedule of Findings and Questioned Costs." Consistent with prior years, unabridged views of responsible officials concerning audit findings are in the report related to their agency, which can be found at www.apa.virginia.gov. Additionally, Management's Corrective Action Plan will be available from the Federal Audit Clearinghouse website and the Virginia Department of Accounts' website at www.doa.virginia.gov.



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 11, 2022

The Honorable Glenn Youngkin
Governor of Virginia

The Honorable Kenneth R. Plum
Chairman, Joint Legislative Audit
and Review Commission

We are pleased to submit the [Commonwealth of Virginia Single Audit Report](#) for the fiscal year ended June 30, 2021.

This report contains our:

- report on internal control over financial reporting and compliance;
- report on compliance for each major federal program;
- report on internal control over compliance;
- report on the Schedule of Expenditures of Federal Awards; and
- resulting Schedule of Findings and Questioned Costs.

Additionally, this report contains management's:

- Summary Schedule of Prior Audit Findings; and
- Schedule of Expenditures of Federal Awards, with footnotes.

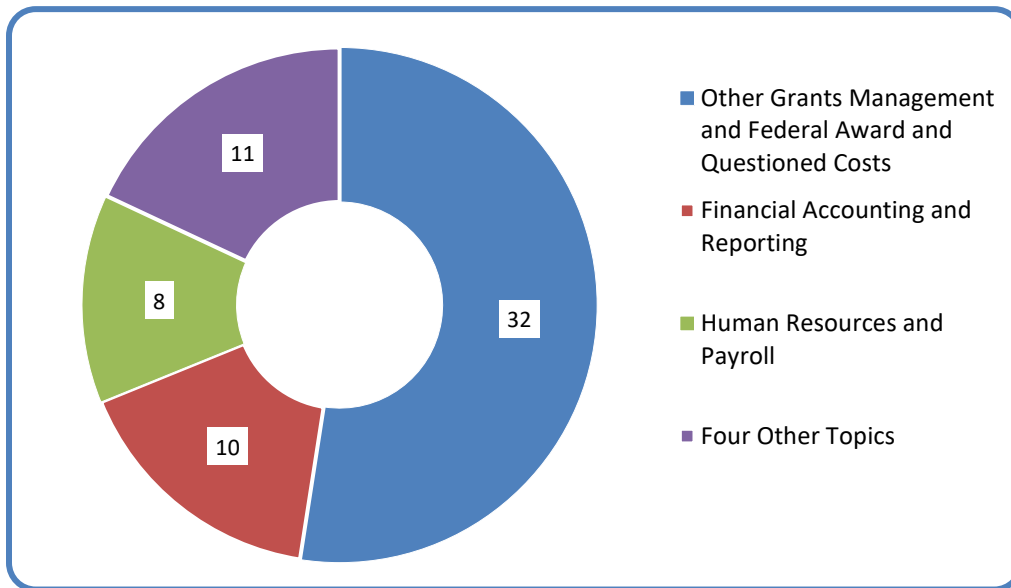
The Commonwealth's [Annual Comprehensive Financial Report](#) for the year ended June 30, 2021, and our report thereon have been issued under separate cover.

As in previous years, we included two listings of all findings in Appendix I of this report. The first list organizes all findings by topical area, and the second list organizes all findings by the applicable entity. Additionally, because information security findings are a substantial number of the Commonwealth's findings, we continue to provide additional information about these findings. The Commonwealth of Virginia's Information Security Standard, SEC 501 (Security Standard), adopts the Information System Security Control Families (families) from the National Institute of Standards and Technology (NIST). The Security Standard uses these families to organize the controls that the Commonwealth is required to apply to its information systems. According to NIST, a family "contains security controls related to the general security topic of the family. Security controls may involve aspects of policy, oversight, supervision, manual processes, actions by individuals, or automated mechanisms implemented by information systems and devices."

Chart 1 on the next page shows the categories for all non-information system security findings and Chart 2 shows the control families impacted by the issues reported in the information system security findings.

Non-Information System Security Findings

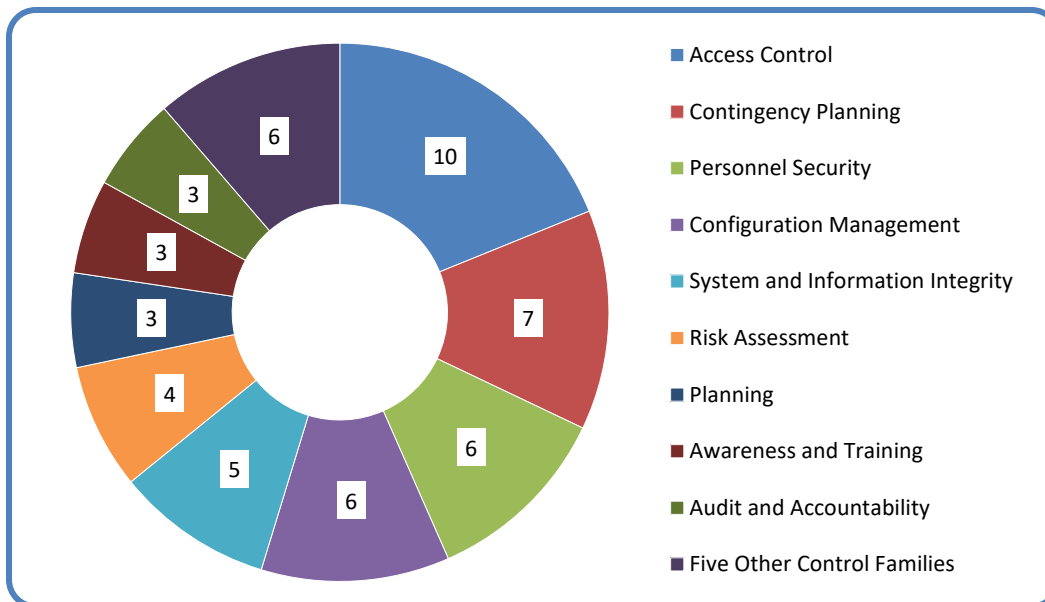
Chart 1



Of the 61 findings above in Chart 1, 12 represent weaknesses that are material to the Commonwealth's Annual Comprehensive Financial Report (ACFR) and/or a major program. Additionally, there are 31 information system security findings represented in Chart 2 below, one of which is a material weakness to the ACFR and a major program. Consistent with prior years, the largest number of information system security weaknesses relate to access control. In addition to the ten access control findings in Chart 2 below, two of the human resources and payroll findings in Chart 1 above relate to off-boarding procedures for terminated employees that reference access removal.

Information System Security Findings by Control Families

Chart 2



Note: Nine findings reported deficiencies with multiple control families. For this graph, these deficiencies are broken-out and included in the total of each control family impacted.

We would like to express our appreciation to the many individuals whose efforts assisted in preparing this report and recognize the actions taken by management and staff of the applicable Commonwealth entities to implement recommendations and resolve findings.

STACI A. HENSHAW
AUDITOR OF PUBLIC ACCOUNTS

GDS/vks



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 15, 2021

The Honorable Glenn Youngkin
Governor of Virginia

The Honorable Kenneth R. Plum
Chairman, Joint Legislative Audit
and Review Commission

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth of Virginia (Commonwealth), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements, and have issued our report thereon dated December 15, 2021. Our report includes a reference to other auditors who audited the financial statements of the Virginia College Savings Plan (major fund and private purpose trust fund), which is discussed on pages 53 and 276 of the financial statements, and certain blended and discretely presented component units of the Commonwealth, as described in our report on the Commonwealth's financial statements and Note 1.B. of the financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Science Museum of Virginia Foundation, Virginia Museum of Fine Arts Foundation, Library of Virginia Foundation, and Danville Science Center, Inc, which were audited by other auditors upon whose reports we are relying, were audited in accordance with auditing standards generally accepted in the United States of America, but not in accordance with Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commonwealth's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commonwealth's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A **MATERIAL WEAKNESS** is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers and titles, to be **material weaknesses**:

<u>Finding Number</u>	<u>Finding Title</u>
2021-001	Continue to Improve Controls over SNAP Payments
2021-002	Strengthen Controls over Financial Reporting
2021-024	Improve Information Security Program and Controls
2021-061	Follow Eligibility Requirements for Women, Infants and Children Program
2021-062	Comply with Federal Requirements for Payment of Federal Pandemic Unemployment Compensation
2021-063	Comply with Federal Requirements for Pandemic Unemployment Assistance Payments
2021-064	Comply with Federal Requirements for Review of Tax Performance System
2021-065	Comply with Federal Requirements for Payments of Lost Wages Assistance
2021-066	Comply with Federal RESEA Requirements

A **SIGNIFICANT DEFICIENCY** is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers, to be **significant deficiencies**:

Finding Numbers: 2021-

003	004	005	006	007	008	009	010
011	012	013	014	015	016	017	018
019	020	021	022	023	025	026	027
028	029	030	031	032	033	034	035
036	037	038	039	040	041	042	043
044	045	046	047	048	049	050	051
052	053	054	055	056	057	058	059
060	067	068	069	070	071	072	075
078	079	080	081				

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commonwealth's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of **NONCOMPLIANCE** or **OTHER MATTERS** that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs labeled with the following numbers:

Finding Numbers: 2021-

001	011	014	015	016	018	019	020
021	022	024	025	026	027	028	029
030	031	032	033	035	036	037	038
039	040	041	042	043	044	045	046
047	048	049	050	051	052	053	054
056	058	059	060	061	062	063	064
065	066	067	068	069	070	071	072
075	078	079	080	081			

We noted certain additional matters involving internal control over financial reporting and immaterial instances of noncompliance that we have reported to the management of the individual state agencies and institutions.

Commonwealth's Response to Findings

The Commonwealth's written response to the findings consist of both the responsible official's response and management's Corrective Action Plan. A copy of the responsible official's response, containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at www.apa.virginia.gov. The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Additionally, management's Corrective Action Plan will be available from the Federal Audit Clearinghouse's web site and the Virginia Department of Accounts' website at www.doa.virginia.gov. Management's Corrective Action Plan was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

STACI A. HENSHAW
AUDITOR OF PUBLIC ACCOUNTS
RICHMOND, VA



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 11, 2022

The Honorable Glenn Youngkin
Governor of Virginia

The Honorable Kenneth R. Plum
Chairman, Joint Legislative Audit
and Review Commission

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for Each Major Federal Program

We have audited the Commonwealth of Virginia's (Commonwealth) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget's (OMB) Compliance Supplement that could have a direct and material effect on each of the Commonwealth's major federal programs for the year ended June 30, 2021. The Commonwealth's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The Commonwealth's basic financial statements include the operations of certain agencies and component units, which expended federal awards that are not included in the Commonwealth's Schedule of Expenditures of Federal Awards for the year ended June 30, 2021. Our audit, described below, did not include the operations of these agencies and component units since they were audited by other auditors as discussed in the note titled "Purpose of the Schedule of Expenditures of Federal Awards" of the Notes to the Schedule of Expenditures of Federal Awards.

Management's Responsibility

The Commonwealth's management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Commonwealth's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles,*

and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Commonwealth's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the Commonwealth's compliance.

Basis for Qualified Opinion on Assistance Listing Number (ALN) 10.557 Special Supplemental Nutrition Program for Women, Infant, and Children

As described in the accompanying Schedule of Findings and Questioned Costs, the Commonwealth did not comply with requirements regarding ALN 10.557 Special Supplemental Nutrition Program for Women, Infant, and Children as described in finding number 2021-061 for Eligibility. Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that program.

Qualified Opinion on ALN 10.557 Special Supplemental Nutrition Program for Women, Infant, and Children

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Commonwealth complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on ALN 10.557 Special Supplemental Nutrition Program for Women, Infant, and Children for the year ended June 30, 2021.

Basis for Qualified Opinion on ALN 17.225 Unemployment Insurance

As described in the accompanying Schedule of Findings and Questioned Costs, the Commonwealth did not comply with requirements regarding ALN 17.225 Unemployment Insurance as described in finding numbers 2021-062 and 2021-063 for Eligibility and 2021-064 for Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that program.

Qualified Opinion on ALN 17.225 Unemployment Insurance

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Commonwealth complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on ALN 17.225 Unemployment Insurance for the year ended June 30, 2021.

Basis for Qualified Opinion on ALN 21.023 Emergency Rental Assistance Program

As described in the accompanying Schedule of Findings and Questioned Costs, the Commonwealth did not comply with requirements regarding ALN 21.023 Emergency Rental Assistance program as described in finding number 2021-091 for Reporting. Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that program.

Qualified Opinion on ALN 21.023 Emergency Rental Assistance Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Commonwealth complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on ALN 21.023 Emergency Rental Assistance program for the year ended June 30, 2021.

Basis for Qualified Opinion on ALN 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disaster)

As described in the accompanying Schedule of Findings and Questioned Costs, the Commonwealth did not comply with requirements regarding ALN 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disaster) as described in finding number 2021-084 for Reporting. Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that program.

Qualified Opinion on ALN 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disaster)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Commonwealth complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on ALN 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disaster) for the year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Commonwealth complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs, as identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed other instances of **NONCOMPLIANCE**, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs labeled with the following numbers:

Finding Numbers: 2021-

001	019	020	024	025	026	037	047
049	065	066	067	069	070	071	072
073	074	075	076	077	078	079	080
081	082	083	085	086	087	088	089
090	092						

Our opinion on each major federal program is not modified with respect to these matters.

The Commonwealth's written response to the noncompliance findings consist of both the responsible official's response and management's Corrective Action Plan. A copy of the responsible official's response containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at www.apa.virginia.gov. The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Additionally, management's Corrective Action Plan will be available from the Federal Audit Clearinghouse's website and the Virginia Department of Accounts' website at www.doa.virginia.gov. Management's Corrective Action Plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Management of the Commonwealth is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Commonwealth's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A **MATERIAL WEAKNESS** in internal control over

compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the related major program, finding numbers, and finding titles, to be **material weaknesses**.

Supplemental Nutrition Assistance Program (SNAP) Cluster

2021-001 Continue to Improve Controls over SNAP Payments

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

2021-061 Follow Eligibility Requirements for Women, Infants and Children Program

Unemployment Insurance (UI)

2021-062 Comply with Federal Requirements for Payment of Federal Pandemic Unemployment Compensation

2021-063 Comply with Federal Requirements for Pandemic Unemployment Assistance Payments

2021-064 Comply with Federal Requirements for Review of Tax Performance System

2021-066 Comply with Federal RESEA Requirements

Coronavirus Relief Fund (CRF)

2021-087 Ensure Proper Monitoring over Outsourced Programmatic Functions

Emergency Rental Assistance (ERA) Program

2021-088 Obtain Assurance over Third-Party Service Provider's Internal Controls

2021-091 Complete FFATA Reporting for First Tier ERA Subaward

Medicaid Cluster

2021-024 Improve Information Security Program and Controls

Disaster Grants - Public Assistance (Presidentially Declared Disasters)

2021-084 Complete Federal Funding Accountability and Transparency Act Reporting

Presidential Declared Disaster Assistance to Individuals and Households - Other Needs

2021-065 Comply with Federal Requirements for Payments of Lost Wages Assistance

A **SIGNIFICANT DEFICIENCY** in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers, to be **significant deficiencies**.

Finding Numbers: 2021-

019	020	023	025	026	037	047	049
067	069	070	071	072	073	074	075
076	077	078	079	080	081	082	083
085	086	089	090	092			

The Commonwealth's written response to the internal control over compliance findings consist of both the responsible official's response and management's Corrective Action Plan. A copy of the responsible official's response containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at www.apa.virginia.gov. The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Additionally, management's Corrective Action Plan will be available from the Federal Audit Clearinghouse's web site and the Virginia Department of Accounts' web site at www.doa.virginia.gov. Management's Corrective Action Plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements. We issued our report thereon dated December 15, 2021, which contained unmodified opinions on the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 15, 2021. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commonwealth's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Emphasis of Matter

As discussed in the note titled “Basis of Accounting” within the “Significant Accounting Policies” section of the Notes to the Schedule of Expenditures of Federal Awards, the Commonwealth identifies COVID-19 expenditures on the Schedule of Expenditures as “Stimulus” and added “COVID-19” within the Additional Award Identification column. However, if the COVID-19 expenditures are part of a cluster, the related expenditures are not separately identified but are included within the cluster’s expenditures on the Schedule of Expenditures of Federal Awards. Our opinion is not modified with respect to this matter.

STACI A. HENSHAW
AUDITOR OF PUBLIC ACCOUNTS
RICHMOND, VA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION 1: SUMMARY OF THE AUDITOR'S RESULTS

FOR THE YEAR ENDED JUNE 30, 2021

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles (GAAP):	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	Yes

Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes

Type of report the auditor issued on compliance for major federal programs:
 Unmodified for all major federal programs except for: ALN 10.557 Special Supplemental Nutrition Program for Women, Infant, and Children which was modified for Eligibility; 17.225 Unemployment Insurance which was modified for Eligibility and Special tests and Provisions; 21.023 Emergency Rental Assistance program which was modified for Reporting; and 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disaster) which was modified for Reporting.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR § 200.516(a)?	Yes
--	-----

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 48,820,751
--	---------------

Commonwealth qualified as low-risk auditee?	No
---	----

The major federal programs listed on the next page are in order by their Assistance Listing Number (ALN). The first ALN in a cluster is used to determine the cluster's placement within the list.

The Commonwealth's major federal programs are as follows:

ALN	Assistance Listing Program Title (ALPT) or Cluster Name (Common Acronym)
10.542	Pandemic Electronic Benefit Transfer (P-EBT) Program
10.551 10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
14.269 14.272	Community Development Block Grants (CDBG) – Disaster Recovery Grants -Pub. L. No. 113-2 Cluster
17.225	Unemployment Insurance (UI)
21.019	Coronavirus Relief Fund (CRF)
21.023	Emergency Rental Assistance (ERA)
84.007 84.033 84.038 84.063 84.268 84.379 84.408 93.264 93.342 93.364 93.925	Student Financial Assistance (SFA) Programs Cluster
84.425	Educational Stabilization Fund (ESF)
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.498	Provider Relief Fund (PRF)
93.568	Low-Income Home Energy Assistance Program (LIHEAP)
93.775 93.777 93.778	Medicaid Cluster
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
97.050	Presidential Declared Disaster Assistance to Individuals and Households – Other Needs

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION 2: FINANCIAL STATEMENT FINDINGS

FINANCIAL ACCOUNTING AND REPORTING

2021-001: Continue to Improve Controls over SNAP Payments

Applicable to: Department of Social Services

Prior Year Finding Number: 2020-001; 2019-004

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: SNAP Cluster - 10.551, 10.561 (COVID-19)

Federal Award Number and Year: 211VA407S2514 - 2021

Name of Federal Agency: U.S. Department of Agriculture

Type of Compliance Requirement - Criteria: Special Tests and Provisions - 7 CFR § 274.4

Known Questioned Costs: \$0

Department of Social Services (Social Services) continues to not have sufficient internal controls over payments made for the Supplemental Nutrition Assistance program (SNAP). Social Services' case management system is used to determine who is eligible for SNAP and the benefit amounts. Social Services sends that information to a third-party vendor who gives the benefits to recipients via an Electronic Benefits Transfer (EBT) card and the vendor then draws down the funds from the federal government. The Division of Finance (Finance) completes a daily three-way reconciliation between Social Services' case management system, the vendor's system, and the federal payment system the vendor uses to draw down federal funds. When Finance identifies a reconciling discrepancy between systems, Finance will notify the Enterprise Business Solutions Division (Enterprise Business Solutions) and Cloud Infrastructure Operations Division (Operations) to resolve the discrepancy. During fiscal year 2021, there was a \$24.5 million variance between the systems. Enterprise Business Solutions could not provide support for \$24.5 million the vendor paid to recipients and drew down from the federal government. Finance uses the amount paid by the vendor when reporting revenue and expense amounts for the SNAP program to Department of Accounts (Accounts) for use in the Annual Comprehensive Financial Report (ACFR).

The Code of Federal Regulations (CFR), 2 CFR § 200.303(a) states the entity must establish and maintain effective internal control over federal awards that provides reasonable assurance that the entity is managing the award in compliance with the federal statutes, regulations, and terms and conditions of the federal award. 7 CFR § 274.4(b) states the state agency shall require the EBT system to provide reports that enable the state agency to manage the system. The reports shall be available to the state agency or the United States Department of Agriculture Food and Nutrition Service (FNS) as requested on a timely basis. In addition, Commonwealth Accounting Policies and Procedures Manual (CAPP Manual) Topic 20905 prescribes the level of detail agencies should reconcile records, accounts, and logs depending on the nature of the transactions. If recorded in multiple systems, transactions

should be traceable from one system to another, any variance between accounting data should be traceable to specific transactions, and agencies should explain and justify all variances.

Enterprise Business Solutions did not receive the necessary information from the case management system contractor (contractor) in order to investigate and resolve the discrepancies between Social Services' case management system and amounts the vendor provided to recipients and drew down from the federal government. Reconciliations are a key internal control for ensuring financial activity recorded in multiple systems is accurate in each of those systems and for preventing improper payments. Not resolving discrepancies and ensuring proper support for amounts the vendor draws down from the federal government could create questions as to whether the nature of the payments is permissible and could lead to the federal government disallowing charges. In addition, not addressing discrepancies noted during Finance's reconciliation process increases the risk of Finance reporting inaccurate data to Accounts for inclusion in the ACFR. We consider this a material weakness in internal control.

When Finance notifies Operations of a reconciling discrepancy, Operations should assign a high priority level to inform Enterprise Business Solutions, Operations, and the contractor to work together to investigate and resolve all reconciling amounts Finance identified in a timely manner. In addition, Social Services should maintain appropriate documentation for all payments and amounts drawn down from the federal government.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-002: Strengthen Controls over Financial Reporting

Applicable to: Department of Health

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Material Weakness

Department of Health (Health) needs to strengthen controls over financial reporting information submitted to Accounts. The Office of Financial Management (OFM) is responsible for submitting information to Accounts including multiple attachments used in preparation of the Commonwealth's ACFR. Health submitted multiple items to Accounts late and had to resubmit the following items as they contained errors:

- OFM is required to report information on year-end inventory to Accounts on Attachment 8. The initial submission was not correct and OFM had to submit revised information because they did not have accurate information for personal protective equipment (PPE) inventory

received or used during the year. Although Health developed a process to track the PPE received and used, local health districts did not follow the process and there was a lack of oversight from the central office. As a result, there was a lack of accurate inventory information for year-end financial reporting to Accounts.

- OFM is required to report information on accounts receivable to Accounts on Attachment 21. The initial submission was several weeks late and had a \$2.3 million misclassification. OFM had to correct this information and resubmit the information to Accounts. The untimely submission of this information also resulted in a finding in the agency's internal Agency Risk Management and Internal Controls Standards (ARMICS) review.

In addition to the two items above, Health also submitted other multiple year-end reporting items late. These include Supplemental Item #5 (Adjusted Payables) which was 26 days late and Attachment 31 (Report of Financial Condition) which was 47 days late. Lastly, Accounts included Health in its two most recent quarterly reports for failing to respond to inquiries from Accounts on various financial reporting issues. These issues included delays in submitting required Coronavirus Relief Fund reporting information and providing explanations about an accounting entry to a federal cash pass-through account.

Health's financial activity is material to the Commonwealth's ACFR, so it is essential for the agency to have strong financial reporting practices. Health should submit financial reporting information, as a best practice, to Accounts by their due dates and communicate any expected delays as soon as they are known.

There are several factors which contributed to these issues in OFM. Overall, the entire agency has been under stress with the additional responsibilities added with the COVID-19 pandemic and the agency's role in statewide health policy. Specific to OFM, this division has experienced a significant amount of turnover over the last year, having as many as ten vacancies in the division at various times. This level of turnover represents 25 percent of the division's overall staffing level and impacted the ability of OFM to effectively perform all of its functions. Additionally, the Director of General Accounting was on extended leave for several months which also contributed to these issues.

We have multiple recommendations to address the various issues in this finding. Management should work with OFM to promptly fill vacant positions to ensure a more stable and adequate staffing level in this division. It is our understanding that this is a priority for the division, and they are currently taking steps to address this. As part of this, OFM should ensure they have adequate written policies and procedures, as well as identify opportunities for cross-training, to ensure that they have adequate measures in place to mitigate the effects of significant turnover in the future. Related to PPE inventory, OFM needs to evaluate the financial reporting implications of this inventory and work with other divisions to ensure adequate processes are in place to properly track, manage, and provide accurate information for financial reporting of this inventory going forward.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-003: Improve the Financial Reporting Process

Applicable to: Virginia Lottery

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The Virginia Lottery's (Lottery) finance division lacks sufficient financial reporting expertise to appropriately research a changing financial reporting structure and apply the applicable accounting standards to timely and accurately compile Lottery's Annual Financial Report. In fiscal year 2021, Lottery assumed responsibility for regulating sports betting activity in the Commonwealth. With this new undertaking, Lottery's historical financial reporting structure required significant modifications, including the addition of entity-wide and governmental fund financial statements and the related note disclosures to reflect the new gaming activity. As a result of the finance division's lack of financial reporting expertise, we found numerous amounts included on the financial statements requiring adjustment, inadequate footnote disclosures, and multiple instances where the presentation of the governmental fund and entity-wide financial statements did not align with generally accepted accounting principles (GAAP).

GAAP consist of uniform minimum standards and guidelines for financial accounting and reporting in governmental environments. Per Section 1200, paragraph .101 of the Governmental Accounting Standards Board (GASB) Codification, adherence to GAAP assures that financial reports of all state and local governments contain the same types of financial statements and disclosures, for the same categories and types of funds and activities, based on the appropriate measurement and classification criteria. Management is responsible for assuring they have sufficient internal controls and resources in place to ensure the fair presentation of the financial statements in adherence with GAAP. In the fall of fiscal year 2020, Lottery communicated with the Auditor of Public Accounts (APA) and Accounts to gain insight on the financial reporting requirements associated with the new gaming regulatory activity. However, after numerous discussions with Accounts and APA, which included the distribution of standard guidance and examples for Lottery to model their statements after, Lottery's finance division did not prepare financial statements in accordance with GAAP.

Financial accounting and reporting standards are constantly evolving and have become more complex in recent years. The increase in complexity and pace of change makes it more difficult for staff who function in a split operations and financial reporting capacity to keep up to date on current standards. Lottery's lack of staff with familiarity of financial reporting requirements for governmental fund activity and the ability to research, interpret, and apply applicable GAAP guidance contributed to

the numerous adjustments found during the audit. Lottery's finance division should consider creating a dedicated financial reporting resource to assist with its financial reporting functions throughout its various divisions including researching accounting issues, educating staff, coordinating with Accounts, and preparing year-end financial statements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-004: Prepare and Review Unclaimed Property Reconciliations Timely

Applicable to: Department of the Treasury

Prior Year Finding Number: 2020-007; 2019-012

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

In fiscal year 2020, we recommended that the Department of Treasury's (Treasury) Unclaimed Property Division (Unclaimed Property) improve its policies and procedures over the reconciliation between the unclaimed property system and the Commonwealth's accounting and reporting system. During fiscal year 2021, Unclaimed Property developed policies and procedures in response to the prior year recommendation; however, we found that the preparation and the timely review of the reconciliations was not in alignment with the newly developed policies and procedures, and in one case, with Accounts' requirements.

For one out of three (33%) reconciliations sampled, staff prepared the reconciliation 11 days after the Accounts' established month-end closing date, which exceeds the five business days included in the new Unclaimed Property policies and procedures. For one out of three (33%) reconciliations sampled, the Unclaimed Property Director reviewed the reconciliation six days after the preparation sign-off date, which exceeds the five business days required by the Unclaimed Property policies and procedures. In addition, the review timeframe was not in accordance with Accounts' CAPP Manual requirements, which are less rigorous than Unclaimed Property's policy.

Unclaimed Property's reconciliation policies and procedures indicate that staff will complete reconciliations and submit them to the Unclaimed Property Director for review within five business days after the close of the fiscal month. The policies require the Director to sign and date the reconciliation package indicating review within five business days of receipt of the reconciliation from staff. The Unclaimed Property reconciliation is used as support for Treasury certifying monthly compliance with Accounts' requirement to reconcile the Commonwealth's accounting and reporting system to underlying activity. Accounts' CAPP Manual Topic 20905 – Cardinal Reconciliation Requirements requires all internally prepared accounting records, data submission logs, and other accounting data to be reconciled

to reports produced by the Commonwealth's accounting and financial reporting system by the last business day of the month following the period close.

Reconciliations are a key internal control for ensuring financial activity recorded in multiple systems is accurate in each of those systems and for preventing improper payments. In addition, late preparation and review of reconciliations increases the risk that staff will not timely detect errors or discrepancies of account balances related to Unclaimed Property activity. Staffing issues contributed to the delayed preparation and review of the reconciliations. Reconciliations should be prepared and reviewed timely in accordance with Unclaimed Property's policies and procedures and Accounts' CAPP Manual requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-005: Improve Procedures for Calculating Penalty Periods for Undercollateralized Depositories

Applicable to: Department of the Treasury

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Treasury did not accurately calculate nor consistently apply the penalty timeframe for which previously undercollateralized depositories must post additional collateral in fiscal year 2021. Treasury does not have written procedures in place to calculate the penalty timeframe or to apply the penalty timeframe to the Security for Public Deposits Act (SPDA) Database. As a result, manual miscalculations occurred in the email notifications of the penalty time frame for three of the eight instances where opt-out depositories did not meet minimum collateralization requirements on the public depository weekly report. Additionally, in seven of the eight instances, Treasury did not enter the dates correctly into the SPDA database.

According to § 2.2-4405 of the Code of Virginia, the Treasury Board has the authority to make and enforce regulations and guidelines necessary and proper to enforce the provisions of the SPDA and may require additional collateral, in excess of the required collateral of any or all qualified public depositories as it may determine prudent under the circumstances. Section C of Treasury's Opt-Out Guidelines, state that the minimum collateralization requirement should increase by five percent for the next six reporting months for undercollateralized depositories as of the end of the week as shown on its public depository weekly report.

Undercollateralized opt-out depositories present specific risks to Virginia's public deposits as opt-out depositories are responsible for securing only their public deposits and are not part of the SPDA

collateral pool. The added penalty rate protects public deposits, and the guidelines require a six-month penalty to reduce the risk of the undercollateralized depository. Additionally, inconsistencies between the penalty period emailed to depositories and the penalty period recorded in the SPDA database could result in confusion between Treasury and the depository regarding the start and end of the penalty period and collateralization requirements. As a result of the current process, Treasury may not identify cases where depositories are undercollateralized twice within the same period which may result in pledged collateral that does not increase in accordance with the guidelines for multiple instances of a depository failing to satisfy minimum collateral requirements.

Treasury should reassess its methodology for calculating penalty periods for undercollateralized opt-out depositories and should clearly document procedures and controls that support the proper calculation, communication, and recording of the penalty period in accordance with Treasury's opt-out depository guidelines.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-006: Continue to Improve Controls over ChartField Maintenance

Applicable to: Department of Accounts

Prior Year Finding Number: 2020-008

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Accounts' General Accounting has not finalized their new process for ChartField maintenance. Not performing timely reviews over data elements within the Commonwealth's accounting and financial reporting system (system) could lead to inaccurate reporting in the Commonwealth's ACFR, financial statements individually issued by state agencies, and other reports used by management and those charged with governance to monitor financial activity.

Per § 2.2-803 of the Code of Virginia, Accounts is responsible for financial data classification and coding structures for agencies. Further, Accounts must approve changes to any established financial related code or set of codes for agencies. Section 60100 in CAPP Manual requires Accounts' General Accounting division to enter and approve changes to the statewide ChartFields within the system. Accounts uses a ChartField Maintenance form to ensure consistency of information reviewed to sufficiently support the reason for the change and required approvals. General Accounting had additional resource demands during the fiscal year that limited their staff's availability to reassess the ChartField maintenance procedures. Additional demands included calculating and making distributions of funding from the Coronavirus Relief Fund and the American Rescue Plan Act of 2021, distributing Broadband and Municipal Utility funds, reviewing communications related to these distributions,

complying with additional federal reporting requirements, and creating additional fund codes for agencies to record this funding in the system.

General Accounting should continue to devote the necessary resources to update and implement the processes involved in maintaining ChartFields, to include capturing management's approval of ChartField changes.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-007: Continue Efforts to Develop a Schedule of Routine Accounting Adjustments

Applicable to: Department of Motor Vehicles

Prior Year Finding Number: 2020-012

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

As of June 30, 2021, Department of Motor Vehicles' (Motor Vehicles) Finance Division (Finance) is continuing its efforts to develop a schedule of routine accounting adjustments. Finance implemented some corrective actions during the fiscal year, including identifying its routine accounting adjustments, drafting a master schedule to track adjustment activity, and developing or updating draft procedures for these adjustments. However, Finance experienced turnover during the period under review and was unable to finalize these items and complete its planned corrective actions. Per Finance management, the goal is to complete remaining corrective actions during fiscal year 2022.

Since Finance has not fully addressed the recommendation issued from the fiscal year 2020 audit, we did not audit the master schedule of routine accounting adjustments nor the draft policies and procedures. We plan to audit this area when management has completed its corrective actions.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-008: Allocate Additional Resources for Financial Statement Preparation

Applicable to: University of Virginia-Medical Center

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The University of Virginia Medical Center (Medical Center) did not fully adhere to the GASB financial statement presentation requirements for a majority equity interest in a legally separate entity meeting the definition of a component unit. While appropriate adjustments have been made to the financial statements to ensure fair presentation of the Medical Center's financial statements, the Medical Center did not complete required entries, associated adjustments, and note disclosures in a timely manner which delayed completion of audit field work past the anticipated audit completion date. GASB prescribes GAAP for governmental entities. Per GASB Codification §1200.101, "GAAP are uniform minimum standards of and guidelines to financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and local governments contain the same types of financial statements and disclosures." Further, in GASB Concept Statement 1, Objectives of Financial Reporting, "nothing material should be omitted from the information necessary to faithfully represent the underlying events and conditions, nor should anything be included that would cause the information to be misleading." Failure to present financial activity in accordance with GAAP may impact stakeholders' ability to rely on the Medical Center's financial statements to make informed decisions.

The Medical Center's financial statements are complex and unique. The Medical Center is a governmental hospital that is also a division of the University of Virginia (University). The Medical Center prepares individual financial statements, which include the Medical Center and its subsidiaries, and these financial statements serve as a starting point for Medical Center financial information included in the consolidated financial statements of the University. GASB's application of GAAP does not, in all cases, prescribe specific treatment for an entity like the Medical Center. Further, governmental accounting standards are constantly evolving and have become more complex in recent years. The complexity and lack of comparable governmental reporting entities makes it difficult for staff who function in a split general accounting and financial statement reporting capacity to keep up to date on current accounting and financial reporting standards that impact financial statement presentation and disclosure. The Medical Center relies on its Controller for both general internal accounting and external financial statement preparation functions.

Due to the complexity associated with governmental hospital and government departmental financial statements, the Medical Center should develop a plan to engage additional resources to assist with preparation of year-end financial statements to ensure adherence to the presentation requirements prescribed by GASB. Employing additional resources will also help to improve the timeliness of financial statement reporting by lessening the daily, monthly, and yearly burden vested in a single position.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-009: Improve Procedures over Recording of Equipment Additions

Applicable to: Virginia Commonwealth University

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

During fiscal year 2021, the Virginia Commonwealth University (University) did not consistently capitalize ancillary costs, such as freight, transportation, or installation, as part of fixed asset additions. Of the 43 equipment purchase vouchers reviewed; the University did not capitalize assets at the correct value in the following instances:

- We sampled 20 equipment additions and identified five (25%) instances where the University did not properly capitalize shipping and installation costs.
- We sampled 23 expense vouchers for equipment purchases and identified three (13%) instances where the University did not properly capitalize shipping and installation costs.

GASB Codification Section 1400 – Reporting Capital Assets (.102), indicates management should report capital assets at historical cost. The cost of a capital asset should include ancillary charges necessary to place the asset into its intended location and condition for use. These ancillary charges could include costs attributable to asset acquisition, such as freight, shipping, site preparation, and professional fees. Incorrectly capitalizing items may result in the inaccurate reporting of fixed assets in the University’s financial statements.

The University relies on the accounting system to identify expenses for capitalization based on the University’s \$5,000 capitalization threshold. The University records the ancillary charges separately in the accounting system; thus, the accounting system excludes ancillary charges below the \$5,000 threshold from the capitalization process. The ancillary charges the University did not capitalize in fiscal year 2021 did not result in a material misstatement in the financial statements. The University’s fixed asset policy includes a section on the acquisition/addition of fixed assets; however, the policy does not include guidance on which costs to capitalize. The University should update its existing policy to include information related to which costs to include in the total capitalized value of an asset. Additionally, the University should implement controls to ensure it capitalizes all ancillary costs associated with fixed asset additions to fully comply with GASB reporting requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-010: Improve Controls over the Process for Calculating Contractual Commitments

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Department of Behavioral Health and Developmental Services (DBHDS) Central Office did not accurately report contractual commitments to Accounts for inclusion in the Commonwealth's ACFR. These inaccuracies were a result of various weaknesses with DBHDS' process for calculating commitments. Further, DBHDS has historically not reported commitments to Accounts timely. During fiscal year 2021, DBHDS reported commitments 47 days after the deadline established by Accounts. We identified the following weaknesses which resulted in DBHDS revising the non-construction and construction commitment amounts reported to Accounts:

- DBHDS does not have policies and procedures over the complex process for calculating commitments which involves estimation, manual processes, and coordination between the following divisions: Budget and Financial Reporting (Financial Reporting), Architectural and Engineering Services (A&E Services), and Procurement and Administrative Services (Procurement).
- During Procurement's compilation of non-construction contract data provided to Financial Reporting, Procurement only considers contracts procured by Central Office and does not consider contracts procured at the individual facility level.
- Procurement did not compile non-construction contract data timely following fiscal year end; therefore, data it provided to Financial Reporting was incomplete and did not include contracts which had a remaining commitment from July to September 2021.
- A&E Services and Financial Reporting used inconsistent reporting components within their internal capital project management system to produce reports which aid in the calculation of construction commitments.

The above weaknesses resulted in a \$7.4 million overstatement of non-construction commitments and a \$2.4 million overstatement in construction commitments. DBHDS also understated the commitment amount due to contracts that Procurement incorrectly excluded; however, we were not able to determine the exact amount of the understatement. In addition to the lack of policies and

procedures, A&E Services, Financial Reporting, and Procurement did not complete a thorough review of their calculations which contributed to the weaknesses. Additionally, the Commonwealth's purchasing system has limited capabilities to produce reports on contractual commitments which requires Procurement to manually compile data. Lastly, Procurement and A&E Services did not complete their responsibilities related to commitments timely which impacted Financial Reporting's ability to report commitments to Accounts by the required deadline. While these weaknesses do not have a material impact, there is an increased risk that DBHDS will report inaccurate commitment amounts which could be misleading to users of the ACFR.

Accounts' Comptroller's Directive No. 1-21 establishes compliance guidelines and addresses financial reporting requirements for state agencies to provide information to Accounts for the preparation of the ACFR as required by the Code of Virginia. Accounts requires state agencies to submit information as prescribed in the Comptroller's Directives and individuals preparing and reviewing the submissions are required to certify the accuracy of the information provided to Accounts.

DBHDS should improve the process for calculating commitments through the development and implementation of policies and procedures which outline each division's specific responsibilities. When developing policies and procedures, DBHDS should ensure there are proper controls in place over estimations and manual processes. Further, DBHDS should ensure there is proper oversight and communication between all divisions to ensure accurate and timely reporting of commitments.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

HUMAN RESOURCES AND PAYROLL

2021-011: Improve Implementation of Off-Boarding Procedures

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2020-014; 2019-015; 2019-017; 2019-018, 2018-083, 2017-077, 2016-068, 2015-081, 2014-063; 2019-036, 2018-038; 2019-070; 2019-071

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS is not properly terminating employees and retaining appropriate documentation to support the completion of off-boarding procedures for terminated employees. Three of the four (75%) facilities under review did not have sufficient off-boarding policies which align with actual off-boarding procedures. While DBHDS does have off-boarding procedures, including the required completion of termination checklists, checklists vary across facilities and Central Office, are not comprehensive, and do

not include access removal for all information systems. During our review, we identified the following deficiencies:

- DBHDS did not complete termination checklists confirming the collection of Commonwealth property, such as keys and electronics, for nine of 40 (23%) terminated employees tested. For eight of these employees, DBHDS was unable to provide documentation to support removal of building access.
- DBHDS did not timely request removal of system access to the Commonwealth's accounting and financial reporting system for three of ten (30%) terminated users. Access removal requests for these users occurred between ten to 16 days post separation. DBHDS did not request access removal for one of these users.
- DBHDS did not timely request removal of system access to the internal patient revenue system for three of eight (38%) terminated users. Access removal requests for two of these users occurred ten to 33 days post separation. At the time of review, one terminated user was still active in the system as the facility did not notify the system administrator of the termination.
- DBHDS did not timely request removal of system access to the Commonwealth's payroll system for three of 13 (23%) terminated users. Access removal requests for these users occurred between 33 to 116 days post separation.
- DBHDS did not change the employment status to "inactive" in the Commonwealth's payroll system for four terminated employees. These employees remained active in the system ranging from 45 to 763 days post separation.
- DBHDS did not timely remove access to the Commonwealth's retirement benefits system for two of four (50%) terminated users during the fiscal year.
- DBHDS did not timely request removal of system access to the Commonwealth's human resource system for one of 11 (9%) terminated users. The access removal request for this user occurred 56 days post separation.

CAPP Manual Topic 50320 recommends agencies develop and implement a termination checklist as part of the termination process to include the collection of outstanding uniforms, badges, keys, etc. CAPP Manual Topic 50320 also states that agencies must verify that information in the Commonwealth's payroll system concerning terminated employees is complete, properly authorized, and entered accurately into the system. Further, the Commonwealth's Information Security Standard, SEC 501 (Security Standard), Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual.

DBHDS experienced significant turnover during the period under review, as evidenced by the fact that DBHDS employs over 5,500 employees and had over 1,500 separations during this period. In addition to the high volume of turnover, there were numerous factors which contributed to these issues, such as a lack of communication, insufficient oversight, competing priorities, and insufficient implementation of policies and procedures. Without proper, sufficient, and documented internal controls over terminated employees that ensure the return of Commonwealth property and removal of all access privileges, DBHDS is increasing the risk that terminated employees may retain physical access to Commonwealth property and unauthorized access to state and internal systems and sensitive information. DBHDS has increased exposure to this risk due to the secure and decentralized nature of the individual facilities' operations.

DBHDS should continue to improve the implementation of off-boarding policies and procedures across its facilities and Central Office. These policies and procedures should at a minimum include the collection of Commonwealth property and the timely removal of building access for terminated employees; modifications of employment status; and timely removal of all information system access in accordance with the CAPP Manual and Security Standard. Furthermore, these procedures should speak to certain cases such as job abandonment. Central Office and management across all DBHDS facilities should ensure proper implementation and adherence with termination policies and procedures to include retention of supporting documentation.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-012: Continue to Improve Controls over Payroll Reconciliations

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2020-016

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

DBHDS continues to improve processes and controls over the payroll reconciliation process. During the fiscal year 2020 audit, two DBHDS facilities with a shared campus were unable to provide documentation to support the required monthly Report 10 to Report 33 reconciliation, to include proper maintenance of key control totals. Since the prior audit, DBHDS Central Office provided further guidance to facilities to ensure proper performance of payroll reconciliations and maintenance of appropriate supporting documentation. In fiscal year 2022, the agency will transition to the Commonwealth's new payroll and human resource system which will affect the controls in place over the payroll reconciliation process. Due to ongoing corrective action during the period under audit and the forthcoming transition to the new system, we did not perform a detailed review of the payroll reconciliation process during the current audit.

CAPP Manual Topic 50905 requires that agencies maintain and update key control totals every time payroll is processed, on a monthly basis, to facilitate the Report 10 to Report 33 reconciliation. CAPP Manual Topic 50905 also requires a monthly reconciliation of Report 10 to Report 33 to help identify potential problems with payroll records such as pre-tax deductions not being properly taxed, manual payment processing that affected taxable fields incorrectly, or improper withholding of certain taxes. Furthermore, not performing the reconciliation may cause errors or discrepancies to go undetected.

Management should evaluate the change in controls over the payroll reconciliation process associated with the transition to the Commonwealth's new payroll and human resource system. In addition, Central Office should develop and distribute payroll reconciliation policies and procedures to facilities that reflect these changes and meet the CAPP Manual requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-013: Continue to Improve Controls over the Retirement Benefits System Reconciliation

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2020-062; 2019-078; 2018-083; 2017-077; 2016-068; 2015-081; 2014-063

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

DBHDS is working to standardize and improve policies and procedures over the Commonwealth's retirement benefits system reconciliation process. From fiscal years 2014 to 2020, Central Office and individual facilities were not properly performing and documenting various aspects of the reconciliation process. During fiscal year 2020, it was determined that all facilities have policies and procedures in place; however, DBHDS has not standardized the policies and procedures across the facilities, and the facilities are not always properly following them. Due to staffing shortages, there has been a delay in drafting and implementing the updated policies and procedures. Further, during fiscal year 2022, DBHDS will transition to the Commonwealth's new payroll and human resource system which will affect the controls in place over the reconciliation process. Due to ongoing corrective action during the period under audit and the forthcoming transition to the new system, we did not perform a detailed review of the retirement benefits system reconciliation process during the current audit.

CAPP Manual Topic 50410 states that agencies should perform a reconciliation of creditable compensation between the Commonwealth's human resource and retirement benefits systems monthly before confirming the contribution. Improper reconciliation processes can affect the integrity of the information in the Commonwealth's retirement benefits system that determines pension liability calculations for the entire Commonwealth. Since the Virginia Retirement System actuary uses

retirement benefits system data to calculate the Commonwealth's pension liabilities, inaccurate data could result in a misstatement in the Commonwealth's financial statements.

Management should continue to standardize and improve policies and procedures over the reconciliation of the Commonwealth's retirement benefits system and ensure that staff follow the updated procedures when performing the reconciliation. Throughout this process management should also evaluate changes in controls related to the implementation of the Commonwealth's new payroll and human resource system.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-014: Comply with Employment Eligibility Requirements

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2020-018; 2019-067; 2018-073

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Individual facilities within DBHDS do not have sufficient processes and controls over the employment eligibility verification process. During fiscal year 2021, we found that Human Resources Departments (Human Resources) at three of the four facilities (75%) tested did not complete Employment Eligibility Verification forms (Form I-9) in accordance with guidelines issued by the United States Citizenship and Immigration Services of the Department of Homeland Security. Of the forms reviewed, we noted various exceptions for 26 of 40 (65%) employees. Specifically, we found the following:

- Human Resources could not locate the Form I-9 for two of 40 (5%) employees tested.
- Human Resources did not ensure completion of all required fields in Section 1 of the Form I-9 for 16 of 40 (40%) employees tested.
- Human Resources did not properly complete Section 2 of the Form I-9 for ten of 40 (25%) employees tested. Further, Human Resources accepted expired documentation providing proof of identity and employment authorization (List A Documents) for one of these employees.
- Human Resources did not properly complete electronic verification (E-Verify) and reverification procedures for four of 40 (10%) employees tested.

In addition, one facility did not have written policies and procedures over the employment eligibility process. A separate facility had written policies and procedures; however, they were not sufficiently detailed to allow them to be followed in the event of turnover and the procedures presented conflicting information in comparison to the United States Citizenship and Immigration Services instructions.

The Immigration Reform and Control Act of 1986, requires that all employees hired after November 6, 1986, have a Form I-9 completed to verify both employment eligibility and identity. The United States Citizenship and Immigration Services sets forth federal requirements for completing the Form I-9 in the Handbook for Employers known as the M-274. Per M-274, the employer is responsible for ensuring all parts of Form I-9 are completed and retained for a period of at least three years from the date of hire or for one year after the employee has separated, whichever is longer. Not complying with federal requirements could result in civil and/or criminal penalties and debarment from government contracts.

The issues listed above occurred because Human Resources at the facilities did not have experienced staff with sufficient knowledge regarding the Form I-9 process. Additionally, policies and procedures were not adequate for staff with employment eligibility responsibilities to complete the Form I-9 in accordance with the requirements. Management should provide adequate training to Human Resources staff on the proper completion of the Form I-9 and ensure Human Resources properly completes, reviews, and retains the forms in accordance with the United States Citizenship and Immigration Services guidelines. Furthermore, management should develop and document sufficient policies and procedures over the employment eligibility verification process to ensure compliance with the requirements detailed by the United States Citizenship and Immigration Services guidelines.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-015: Improve Processes over Employment Eligibility Verification

Applicable to: University of Virginia

Prior Year Finding Number: 2020-019

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The University of Virginia's (University's) Human Resources department (Human Resources) continues to improve the University's process to ensure compliance with Employment Eligibility Verification (I-9) Form completion. Human Resources implemented procedures effective August 2020 to detect noncompliance more effectively and reduce delays in Form I-9 completion. However, we found that Human Resources did not comply with guidelines issued by the U.S. Citizenship and Immigration

Services of the U.S. Department of Homeland Security for six employee I-9 forms out of a sample of 22 randomly selected employees (27%). The applicable compliance criteria resulting in exceptions are as follows:

- four out of 22 employees selected (18%) did not complete and sign Section 1 of the Form I-9 by the first day of employment;
- the Human Resources Officer did not complete Section 2 within three business days after the first day of employment for four out of 22 (18%) employees; and
- Human Resources did not create a case in E-Verify within three business days for four out of 22 (18%) employees.

The Immigration Reform and Control Act of 1986 requires employers to verify employment eligibility and identify for all employees hired after November 6, 1986, by using Form I-9. U.S. Citizenship and Immigration Services sets forth federal requirements for completing the Form I-9 in the Handbook for Employers M-274 (the Handbook). Chapter 3 of the Handbook requires the employee to complete and sign Section 1 of the Form I-9 by the first date of employment. Chapter 4 of the Handbook requires the employer to complete Section 2 of Form I-9 within three business days of the first date employment. Chapter 2.2 of the E-Verify User Manual requires employees to create a case in E-Verify no later than the third business day after the employee starts work. Noncompliance with federal regulations related to employment verification could result in civil and/or criminal penalties and debarment from government contracts.

The decentralized nature of the hiring and on-boarding process is the primary cause of noncompliance. Each applicable school is responsible for hiring and subsequently recording and activating each new hire in the System. Employees cannot complete a Form I-9 until they are active in the System, and delays in this process create little to no time for an employee to complete their Form I-9 on the first day of employment. Monitoring controls implemented by Human Resources in August 2020 are effective to identify noncompliance after it occurs; however, monitoring controls are not a substitute for having an effective process to prevent noncompliance. Human Resources should develop procedures to ensure new hires are timely entered into the System by each decentralized school responsible for hiring and to ensure compliance with employee eligibility requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-016: Improve Internal Controls over Employment Eligibility Process

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Human Resources does not complete Employment Eligibility Verification (I-9) forms timely, in accordance with guidance issued by the U.S. Citizenship and Immigration Services of the U.S. Department of Homeland Security. Our sample of 25 employees hired by the Authority during fiscal year 2021 found:

- Human Resources staff did not complete Section 2 of the I-9 form timely for one of 25 employees (4%);
- For one of 25 (4%) employees, Human Resources did not document in Section Two the issuing authority for documents provided; and
- Human Resources staff did not create a case in the e-verify system within three days of the first day of employment for five of 25 employees (20%).

Failure to complete I-9 forms timely can result in penalties. Additionally, use of the e-verify system is required by the Code of Virginia § 40.1-11.2. The issues listed above occurred because Human Resource employees have not received proper training in this area and because the Authority's policy does not adequately address the timing of e-verify. The Human Resources Director should inform and adequately train Human Resources staff on the U.S. Department of Homeland Security's guidelines and use of the e-verify system. Internal policies should clearly address use of the e-verify system and the Human Resources Director should ensure that staff follow those guidelines.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-017: Continue Efforts to Improve the Employee Separation Process

Applicable to: Department of Transportation

Prior Year Finding Number: 2020-020

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

As of June 30, 2021, Department of Transportation's (Transportation) management is continuing its efforts to improve the agency's employee separation process. Management implemented some corrective actions during fiscal year 2021, including providing human resources staff at each of the nine highway districts with an updated standard operating procedure related to the dissemination, follow-up, and collection of separation checklists for prior employees. Transportation's management is still working to incorporate additional guidance for the timely completion of separation checklists into internal trainings for supervisors. Per management, the goal is to implement remaining corrective actions during fiscal year 2022.

Since Transportation's management has not fully addressed the recommendation issued from the fiscal year 2020 audit, we did not audit Transportation's separation procedures. We plan to audit this area when management has completed its corrective actions.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-018: Continue Strengthening the Termination Process

Applicable to: Department of Health

Prior Year Finding Number: 2020-021

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health continues to not properly execute all off-boarding procedures for employees who separated from the agency. During our review, we identified several instances where Health did not complete the required terminations checklist or process the final leave payouts in a timely manner.

CAPP Manual Topic 50320 states that "final payments to terminating employees should be issued on the payday following the last period worked." Additionally, Section PS-4 of the Security Standard states that organizations should "disable information system access within 24 hours of employment termination" and retrieve all property related to information systems. Health's termination checklists require the removal of systems access and the surrender of all state property.

Health should continue to implement a review process of employee off-boarding documents to ensure staff properly complete all off-boarding checklists. This review process should also cover each step of the employee off-boarding process to ensure payroll analysts enter all terminations completely and accurately into the statewide payroll system. This will reduce the risk of Health not completing off-boarding checklists in a timely manner.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

THIRD-PARTY SERVICE PROVIDERS

2021-019: Review and Document Service Organization Control Reports of Third-Party Service Providers

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: SNAP Cluster - 10.551, 10.561 (COVID-19)

Federal Award Number and Year: 211VA407S2514 - 2021

Name of Federal Agency: U.S. Department of Agriculture

Type of Compliance Requirement - Criteria: Other - 7 CFR § 274.1(i)(2)

Known Questioned Costs: \$0

Social Services is not consistently reviewing its third-party service providers' (providers) Service Organization Control (SOC) reports, including subservice organizations, to ensure it implements effective complementary user entity controls. Social Services did not obtain SOC reports for two providers outsourced to process sensitive information, such as benefit card payments, and obtained and reviewed a SOC report for one provider, but did not document their evaluation of the complementary user entity controls or significant weaknesses cited in the report. Additionally, Social Services did not obtain the SOC report for a subservice organization that provides information technology (IT) services for one of its providers.

CAPP Manual Topic 10305 requires agencies to have adequate interaction with service providers to appropriately understand the provider's internal control environment. Agencies must also maintain oversight over the provider to gain assurance over outsourced operations. Additionally, Section 1.1 of the Security Standard states that agency heads remain accountable for maintaining compliance with the Security Standard for IT equipment, systems, and services procured from providers, and that agencies must enforce the compliance requirements through documented agreements and oversight of the services provided.

SOC reports (specifically SOC 1, Type 2 reports) provide an independent description and evaluation of the operating effectiveness of providers' internal controls over financial processes and are a key tool in gaining an understanding of the provider's internal control environment and maintaining oversight over outsourced operations. Social Services does not have any policies and procedures related to reviewing SOC 1 reports or complementary controls, which is why Social Services did not document their evaluation of the SOC report provided and did not obtain SOC reports from subservice organizations and providers contracted by another state agency or providers that do not fall under the Virginia Information Technologies Agency's (VITA) Enterprise Cloud Oversight Services (ECOS). Without adequate policies and procedures over SOC reports, Social Services is unable to ensure that their complimentary controls are sufficient to support their reliance on the providers' controls design, implementation, and operating effectiveness and address any internal control deficiencies and/or exceptions noted in the report. Although Social Services maintains a high degree of interactions with its providers, management is increasing the risk that it will not detect a weakness in a provider's environment by not obtaining the necessary SOC reports or properly documenting their review of SOC reports.

Social Services should create and implement policies and procedures that comply with the requirements outlined in the CAPP Manual and Security Standard to ensure they obtain SOC 1 reports for all providers performing significant functions or processes and their subservice organizations. These policies and procedures should include documentation requirements for complementary user entity controls, the steps needed to address internal control deficiencies and/or exceptions found in reviews, and responsible staff for corrective actions necessary to mitigate the risk to the Commonwealth until the provider corrects the deficiency.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-020: Improve Service Provider Oversight

Applicable to: Department of Health

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) - 10.557 (COVID-19)

Federal Award Number and Year: 211VA707W1006 - 2021

Name of Federal Agency: U.S. Department of Agriculture

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(a)

Known Questioned Costs: \$0

Health does not perform certain processes to monitor security control compliance by external service providers that do not qualify for VITA's ECOS as required by the Security Standard. We identified weaknesses in this area, which we communicated to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under § 2.2-3705.2 of the Code of Virginia due to descriptions of security mechanisms contained within the document. Additionally, Health did not obtain a SOC report for critical outsourced services for its third-party service provider for the WIC Electronic Benefit Transfer System.

The Security Standard requires agencies to maintain compliance through documented agreements with providers and oversight of services provided. Additionally, the Security Standard requires that organizations employ appropriate processes, methods, and techniques to monitor security control compliance by external service providers on an ongoing basis. By not meeting the minimum requirements in the Security Standard, Health cannot ensure the confidentiality, integrity, and availability of data within its systems. CAPP Manual Topic 10305 requires that agencies have adequate interaction with service providers to gain an appropriate understanding of the service provider's control environment and agencies must maintain oversight over third-party service providers.

The Office of Information Management, the Information Security Office, the Office of Purchasing and General Services (OPGS), and the business operations managers should coordinate efforts to monitor security control compliance by external service providers on an ongoing basis. Health should implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner to ensure availability of Health's systems.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-021: Improve Oversight of Third-Party Service Providers

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: 2020-069

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The Virginia Alcoholic Beverage Control Authority (Authority) does not maintain a formal and consistent process to oversee and manage its third-party service providers in accordance with the National Institute of Standards and Technology (NIST) Standard. The Authority currently uses 37 service providers for information technology business operations. Our review identified the following weaknesses:

- The Authority's Third-Party Provider Information Security policy states that Information Security shall use methods during preacquisition that most appropriately balances resources, risk, and the needs of the business to assess third-party cyber risk. Additionally, the Third-Party Information Security policy states that the Authority should use third-party audits to establish trust with a service provider. However, the Authority's policy makes the controls optional by stating that the Authority assesses providers' cybersecurity risk and evaluates providers' security controls as needed. To determine the level of assurance needed over third-party service providers, the Authority must complete risk assessments for all providers.
- The Authority has not conducted a formal risk assessment for each of its third-party service providers. Out of the 37-information technology third-party service providers the Authority utilizes, the Authority has not completed a risk assessment for 19 (51%) of the providers and has not finalized the risk assessments for an additional nine (24%) service providers. Without completing risk assessments and sensitivity classifications, the Authority is unable to determine the level of assurance needed over the third-party service providers' controls and operations.
- The Authority does not consistently monitor security control compliance by the providers on an ongoing basis. Additionally, the Authority does not document its reviews and determination of possible compensating controls of deficiencies found in third-party service provider assurance reports. The Authority obtained independent assurance for two of its 37 (5.4%) service providers prior to fiscal year 2021; however, the Authority has not obtained independent assurance for any of its 37 information technology service providers for fiscal year 2021.

The NIST Standard requires the Authority to employ methods to monitor security control compliance by the provider on an ongoing basis. Without gaining assurance that its service providers' implement information security controls and that they operate effectively, the Authority cannot guarantee its data is secure in accordance with its policies and the NIST Standard (NIST Standard Section: SA-9 External System Services). Due to the Authority's insufficient policy and procedures, and the

Authority not documenting the level of assurance needed from each service provider, the Authority did not formally and consistently document risk assessments document its evaluation of the providers' cybersecurity risks and compliance and effectiveness of security controls.

The Authority should revise its policy and procedures to include minimum requirements that enforce a consistent process for the ongoing monitoring of third-party service providers. Additionally, the Authority should consistently enforce its process to document formal risk assessments and maintain continued oversight over its service providers. This will ensure the service providers adhere to the same security controls that govern the Authority's internal information technology systems and confirm overall compliance with the requirements outlined in the NIST Standard.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-022: Develop a Process to Maintain Oversight of Third-Party Providers

Applicable to: Department of Transportation

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Transportation does not have a formal process to manage ongoing compliance of its third-party Software as a Service (SaaS) providers that fall under VITA's ECOS. Transportation uses VITA's ECOS to assist the agency with gaining assurance that its SaaS providers implement the minimum-security controls required by the Hosted Environment Security Standard.

Specifically, Transportation does not have a contractual agreement with VITA's ECOS that outlines performance expectations for ECOS and Transportation's responsibility to review and approve compliance documentation. Additionally, Transportation does not currently assign a security compliance role for ongoing oversight for VITA's ECOS SaaS providers. Further, Transportation does not have procedures or a process to ensure VITA's ECOS communicates with its SaaS providers to resolve weaknesses that are identified in the SaaS providers' independent audit reports. Also, Transportation does not have a consistent list of individuals designated with the security compliance oversight role that will receive and review the compliance reports and independent audit assurance reports from ECOS for its 14 SaaS providers.

Executive branch agencies, such as Transportation, that receive IT services from VITA must follow the Hosted Environment Security Standard, which requires agencies to receive written approval from VITA prior to procuring, signing, or engaging with a third-party hosted (cloud) service, specifically SaaS providers. Further, the Hosted Environment Security Standard, Section SA-9, states that the organization

must define and document government oversight and user roles and responsibilities regarding external information system services, and employ appropriate processes, methods, and techniques to monitor security control compliance by external service providers on an ongoing basis.

Without a formal process to review and maintain VITA ECOS' documentation, Transportation cannot consistently validate that its SaaS providers implement security controls that meet the requirements in the Hosted Environment Security Standard to protect the agency's sensitive and confidential data. Turnover in the Compliance Manager position within Transportation's Information Technology Division resulted in Transportation being unaware of its lack of a contractual agreement with VITA's ECOS and its oversight responsibilities.

Transportation should locate or obtain a memorandum of understanding (MOU) with VITA's ECOS that documents the responsibilities of each party as they relate to providing the consolidated services. Additionally, the Information Technology Division should coordinate with the Office of Information Security to develop and document a formal process to monitor and maintain oversight of its third-party SaaS providers to ensure they comply with the Hosted Environment Security Standard and that VITA's ECOS is meeting all requirements in the MOU. Doing this will help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

PROCUREMENT AND CONTRACT MANAGEMENT

2021-023: Ensure ITISP Suppliers Meet all Contractual Requirements

Applicable to: Virginia Information Technologies Agency

Prior Year Finding Number: 2020-070

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2105VA5MAP - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(e)

Known Questioned Costs: \$0

VITA is responsible for the operation, governance, and security of the Commonwealth's technology infrastructure. From 2005 to 2018 the Commonwealth, with oversight and governance by VITA, contracted with a single provider for IT infrastructure services. In 2018, VITA terminated the contract with the single provider and moved to a multisource environment with seven separate suppliers

and one multisource service integrator providing the IT infrastructure services. Agencies of the Commonwealth rely on the services provided by the suppliers through the Information Technology Infrastructure Services Program (ITISP).

Although VITA is monitoring and enforcing the contractual requirements each month, as of June 2021 there were still cases of ITISP suppliers not meeting the minimum requirements. When ITISP suppliers do not meet all contractual requirements (key measures, critical service levels, deliverables, etc.), this impacts the ability of Commonwealth agencies that rely on the ITISP services to comply with the Security Standard.

The Security Standard is a baseline for information security and risk management activities for Commonwealth agencies. Many agencies rely on services provided through the ITISP suppliers to ensure compliance with the Security Standard. For example, the Security Standard requires the installation of security-relevant software updates within 90 days of release (Security Standard Section: SI-2 Flaw Remediation). Commonwealth agencies rely on the ITISP suppliers for the installation of security patches in systems that support agencies' operations. Our audits at various agencies for fiscal year 2021 found a significant number of critical and highly important security patches that were past the 90-day Security Standard requirement. The systems missing critical security updates are at an increased risk of cyberattack, exploit, and data breach by malicious parties.

Additionally, the Security Standard requires agencies to review and analyze audit records at least every 30 days for indications of inappropriate or unusual activity (Security Standard: Section AU-6 Audit Review, Analysis, and Reporting). Our audits of various agencies for fiscal year 2021 found that agencies rely on an ITISP supplier to provide access to a centralized monitoring tool that collects audit log information about activities in the IT environment. The agencies were unable to obtain access to the audit log information during fiscal year 2021, and thus were not able to comply with the Security Standard requirements related to audit log monitoring. Although the supplier was performing audit logging and monitoring, there were challenges with granting agencies access to their data in the monitoring tool. The Commonwealth's risk associated with data confidentiality, integrity and availability increases with agencies not being able to review and monitor their individual audit logs.

During the initial periods of transition to a multi-supplier environment (beginning in December 2018), the new suppliers under the ITISP were not able to report their status related to the critical service levels, key measurements, or critical deliverables. For example, VITA did not require the ITISP suppliers to report the status of a service level agreement (SLA) related to security and vulnerability patching until October 2019. Through the efforts of VITA and the Multisource Service Integrator (MSI), as of June 2021, all ITISP suppliers provide data or reports to the MSI for each monthly service-level requirement.

VITA and the MSI have been working to evaluate the current service-level measurements. This will allow VITA and the MSI to improve the service-level measurements and better align with the Commonwealth's needs. As of December 2021, the service levels related to security and vulnerability patching are currently undergoing this review and evaluation. Additionally, to help address the risks associated with patching, VITA has worked with the various suppliers to develop an Enterprise Security Software Patching List, a master listing of applications and systems supported by the ITISP suppliers. If

an agency identifies uninstalled security and vulnerability patches, the agency will first need to determine if an ITISP supplier supports the related application. If the ITISP suppliers do not support the application, it is the individual agency's responsibility to install the required patches. VITA and the ITISP suppliers finalized the Enterprise Security Software Patching List in August 2021. Between December 2018 and August 2021 there was no master list for agencies to check for validation.

VITA continues to work with the ITISP suppliers to address the agencies' inability to access the audit log information. The responsible supplier is replacing the original security incident and event management (SIEM) system with a new managed detection and response (MDR) platform. While the supplier deploys MDR agents on all servers, the original SIEM platform remains operational. Beginning in January 2022, the supplier will begin discontinuing the SIEM platform. VITA plans for the MDR platform to be fully operational by March 2022, which will enable all agencies to access their respective audit logs for review.

To ensure all agencies that rely on the ITISP services comply with the Security Standard, VITA should ensure ITISP suppliers meet all contractual requirements (key measures, critical service levels, and deliverables). To aid in determining which requirements have Security Standard implications, VITA should crosswalk contractual requirements to the Security Standard. This will help in identifying which requirements, if not met, could put an agency at risk per the Security Standard. If VITA determines an ITISP supplier is not meeting a contractual requirement that may have a Security Standard implication, VITA should communicate with the affected agencies and provide guidance on what the agencies can do to comply with the Security Standard while the suppliers work to meet the requirements of the contract.

The 2021 agency report for VITA contains an appendix that lists the agencies where we have included a risk alert in their separately issued report related to their inability to comply with the Security Standard due to ITISP suppliers not meeting minimum contractual requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES

2021-024: Improve Information Security Program and Controls

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: 2020-024

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

Information System Security Control Family: Access Control, System and Services Acquisition, Risk Assessment, Information Security Roles and Responsibilities, Personnel Security, Planning, Incident Response, Awareness and Training, Contingency Planning

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2105VA5MAP - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(a)

Known Questioned Costs: \$0

Department of Medical Assistance Services (Medical Assistance Services) continues to address weaknesses found during an audit of IT general controls. The audit performed by an external consultant during the period April 1, 2019, through March 31, 2020, resulted in 71 individual control weaknesses out of 100 controls tested.

Non-compliance with the required security controls increases the risk for unauthorized access to mission-critical systems and data in addition to weakening the agency's ability to respond to malicious attacks to its IT environment. Medical Assistance Services originally estimated corrective actions to be complete by June 30, 2021, but experienced delays due to staffing turnover and shortages. Medical Assistance Services' most recent corrective action update states that corrective actions are still ongoing and estimates completion by the end of the 2021 calendar year.

Medical Assistance Services should continue to dedicate the necessary resources to ensure timely completion of its corrective action plans and to become compliant with the Security Standard. These actions will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-025: Continue Improving Web Application Security

Applicable to: Department of Social Services

Prior Year Finding Number: 2020-026; 2019-037

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Audit and Accountability, Risk Assessment, System and Communications Protection, System and Information Integrity

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2105VA5MAP - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(e)

Known Questioned Costs: \$0

Social Services continues to not configure a sensitive web application in accordance with the Security Standard. Since the prior year audit, Social Services has remediated one of the five previously identified weaknesses. We communicated the remaining four weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Social Services delayed addressing the weaknesses within its web application environment due to preparing for its migration to a new data center, as well as dedicating its resources to the COVID-19 pandemic response effort. Additionally, Social Services' IT department has experienced staff turnover, delaying the corrective actions further.

Social Services should dedicate the necessary resources to remediate the weaknesses discussed in the communication marked FOIAE in accordance with the Security Standard. This will help to ensure Social Services secures the web application to protect its sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-026: Continue Improving IT Risk Management Program

Applicable to: Department of Social Services

Prior Year Finding Number: 2020-027; 2019-063; 2018-025

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Planning, Risk Assessment

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2105VA5MAP - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(e)

Known Questioned Costs: \$0

Social Services continues to not have a formal and effective IT risk management program that aligns with the requirements in the Security Standard. Since we first issued this finding in 2018, we provided Social Services details of IT risk management documentation missing for some of its sensitive systems. However, over the last three years, Social Services has reported a fluctuating number of sensitive systems and cannot verify the accuracy of the list of sensitive systems. Additionally, Social Services has not made progress to remediate five control weaknesses identified in the previous year.

We communicated the weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Social Services delayed its corrective actions to dedicate its resources to higher priority projects because of the ongoing response to the COVID-19 pandemic. Additionally, Social Services' IT department has experienced staff turnover, delaying the corrective actions further. Social Services should dedicate the necessary resources to remediate the weaknesses discussed in the communication marked FOIAE in accordance with the Security Standard. This will help to ensure the confidentiality, integrity, and availability of the agency's sensitive systems and mission essential functions.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-027: Continue to Improve Access Controls over Child Care System

Applicable to: Department of Social Services

Prior Year Finding Number: 2020-025; 2019-027; 2018-042

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control, Personnel Security

Social Services' Central Security Team (Central Security) does not have sufficient controls in place to ensure access to the child care system is reasonable. Twenty terminated contractors retained access for 19 days after termination in Social Services' central security system. Additionally, of the 46 employees reviewed, Central Security did not retain system access forms for six (13%) employees and provided two (3%) employees access roles that did not match their approved access request form due to the form not including all available access roles.

The Security Standard, Section AC-2-COV 2(e/f), requires notification of terminations and transfers of employees and contractors and prompt removal of access when no longer needed. The Security Standard, Section PS-4, states that the organization, upon employee termination, "disables information access within 24-hours of employment termination." Additionally, the Security Standard, Section AC-2-COV 2(a), requires granting access to the system based on a valid access authorization. The Security Standard, Section 8.1 AC-6(7) requires the agency to review on an annual basis the privileges assigned to all users to validate the need for such privileges; and to reassign or remove privileges, if necessary, to correctly reflect organizational mission/business needs.

Central Security does not have sufficient policies in procedures in place to ensure staff timely remove access, verify access agrees to the authorized system request form, and retain access forms. Additionally, Central Security did not receive the separation checklist in order to terminate the contractors timely. Not communicating when a contractor terminates and not ensuring system users have appropriate access to the child care system increases the risk of unauthorized individuals having access to sensitive information.

Central Security should update their policies and procedures in accordance with the Security Standard to ensure the termination of access within 24-hours. Additionally, Central Security should update the system access forms to include all childcare system roles, and Central Security should retain all forms to ensure access is reasonable when performing the annual access review.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-028: Continue Improving Database Security

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: 2020-030; 2019-043

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Configuration Management, Access Control, Audit and Accountability, Identification and Authentication

The Authority continues to improve security for the database that supports its human resource system in accordance with the NIST Standard, 800-53, and industry best practices. Since the prior year, the Authority has resolved three of the eight weaknesses and has made some progress for the remaining five weaknesses.

We communicated the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The NIST Standard and industry best practices require the implementation of certain controls to reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. The Authority continued to prioritize the migration from the Virginia Information Technologies Agency above other organizational priorities, causing limited resources to focus on improving the controls and processes affecting the database.

The Authority should dedicate the necessary resources to ensure database configurations, controls and processes align with the requirements in its policies, the NIST Standard, and industry best practices. This will help maintain the confidentiality, integrity, and availability of mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-029: Improve Database Security

Applicable to: Virginia Commonwealth University

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control, System and Information Integrity, Audit and Accountability

Virginia Commonwealth University (University) has not fully implemented certain controls to secure the database that supports its accounting and financial reporting system in accordance with the University's adopted information security standard, the International Electrotechnical Commission Standard, ISO/IEC 27002 (ISO Standard), and industry best practices such as the Center for Internet Security Benchmarks (CIS Benchmarks).

We communicated the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The ISO Standard and CIS Benchmarks require the implementation of certain controls to reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not fully enforcing the minimum requirements in the ISO Standard and CIS Benchmarks, the University is not reducing unnecessary risk that may impact the confidentiality, integrity, and availability of data within the database or the information it reports.

The University should implement the security controls discussed in the communication marked FOIAE in accordance with the ISO Standard and CIS Benchmarks. Implementing these controls will help maintain the confidentiality, integrity, and availability of mission critical data stored or processed in the database.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-030: Improve Database Security

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Contingency Planning, Access Control, Configuration Management

DBHDS does not secure the database server that supports its internal accounting system in accordance with its internal policies, the Security Standard, and industry best practices, such as the CIS Benchmark. We identified four control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Security Standard requires DBHDS to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Security Standard and industry best practices, DBHDS cannot ensure the confidentiality, integrity, and availability of data within its system.

The lack of a documented baseline configuration caused several of the weaknesses noted above. Additionally, DBHDS' lack of sufficient staff has prevented DBHDS from ensuring the database is secure in accordance with its policies, the Security Standard, and the CIS Benchmark. DBHDS should dedicate the necessary resources to implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard and industry best practices. This will help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-031: Improve IT Risk Management and Contingency Planning Documentation

Applicable to: Department of the Treasury

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Contingency Planning, Planning

Treasury developed a Continuity of Operations Plan (COOP) and Business Impact Analysis (BIA) that document recovery time objectives (RTO) and recovery point objectives (RPO) for its mission essential and primary business functions. However, Treasury has established RTOs and RPOs that are not supported by contractual agreements with VITA. Without procuring the necessary services to meet the expected RTOs and RPOs for mission essential and primary business functions, Treasury cannot guarantee the timely availability of its sensitive systems, potentially impacting critical services to citizens of the Commonwealth.

Additionally, we found the following issues in the way Treasury is developing its Information Technology Risk Management (ITRM) documentation.

- Treasury does not document the RTO and RPO by IT system, but instead documents the RTO and RPO by business function based on VITA's BIA template. The Security Standard requires that Treasury develop IT disaster components of the agency continuity plan, which identifies each IT system that is necessary to recover agency business functions or dependent business functions and the RTO and RPO for each system (*Security Standard, Section CP-1-COV-1 Contingency Planning Policy and Procedures*). Without outlining which RTO and RPO to follow for each IT system, Treasury may not appropriately recover systems necessary for more than one business function.
- Treasury does not have a formal policy in place to define the periodic testing of its Disaster Recovery Plans (DRP). Treasury has conducted tests of IT disaster recovery components in two of the last three years but does not define the minimum time period acceptable between tests. The Security Standard requires Treasury to perform periodic review, reassessment, testing, and revision of the IT DRP to reflect changes in mission essential functions, services, IT system hardware and software, and personnel (*Security Standard, Section CP-1-COV-2 Contingency Planning Policy and Procedures*). Without defining the period to test its DRPs, Treasury may not ensure processes exist and function properly to restore sensitive systems within RTOs in the event of a system failure or disaster.
- Treasury does not have System Security Plans (SSP) for 19 of 20 systems (95%). The Security Standard requires Treasury to document a SSP for the IT system based on the results of the Risk Assessment (RA) (*Security Standard, Section PL-2-COV System Security Plan*). Without documenting SSPs for all its sensitive systems, Treasury cannot determine if proper

information security controls are in place. This could lead to a breach of data or unauthorized access to sensitive and confidential data.

- Treasury does not adequately document the annual self-assessments of its RAs and SSPs to determine the continued validity of the documents. The Security Standard requires Treasury to conduct an annual self-assessment of the RA and review the SSP on an annual basis or more frequently to address environmental changes (*Security Standard, Sections: 6.2 Risk Assessments; PL-2 System Security Plans*). Without having proper documentation of self-assessments, Treasury increases the risk it will not detect and mitigate existing weaknesses in sensitive systems, which could result in a malicious user compromising confidential data and impacting the system's confidential data and its availability.

The formal definition for RTO is the period of time in which systems, applications, and/or functions must be recovered after an outage, typically starting at the time of the failure. However, Treasury's internal understanding is that RTOs are defined as the time it will take for Treasury to recover the systems after VITA's "best effort" disaster recovery service is complete, causing Treasury to document the RTOs as seen in its BIA. Additionally, Treasury's absence of formally documented policies and procedures led to Treasury not defining the process for including the DRP in annual COOP tests and performing annual self-assessment reviews of its RAs. Lastly, Treasury did not have formal SSPs for most of its sensitive systems because it documents the data required for an SSP in other locations instead of one central document.

Treasury should consider purchasing disaster recovery services for its sensitive systems to guarantee it can recover the systems in a set timeframe. If Treasury does not purchase the services, it should revise its ITRM documentation to reflect its current disaster recovery services and RTO definition. Additionally, Treasury should complete ITRM documentation for its sensitive systems and review those documents annually to validate that the information reflects the current environment. Further, Treasury should document the process for including the DRP within the COOP test, or a process for testing the DRPs themselves periodically. This will help to ensure Treasury protects the confidentiality, integrity, and availability of its sensitive and mission critical systems.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-032: Improve Information Technology Change and Configuration Management Policy and Process

Applicable to: Department of Planning and Budget

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control, Configuration Management

The Department of Planning and Budget (Planning and Budget) does not follow an IT change and configuration management process that includes all elements required by the Security Standard. Change management is a key control to evaluate, approve, and verify configuration changes to security components. We identified eight control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Planning and Budget's information systems and data. Planning and Budget's change management policy (policy) excludes certain elements required by the Security Standard, causing several of the weaknesses identified. Additionally, some weaknesses were due to Planning and Budget not performing and documenting certain change management processes as required by its policy or the Security Standard. Planning and Budget should review and revise its change and configuration management policy and procedures to align with the requirements in the Security Standard. Additionally, Planning and Budget should dedicate resources to implement, manage, and enforce its change and configuration management process to address the weaknesses discussed in the communication marked FOIAE to protect the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

ACCESS CONTROL

2021-033: Improve Controls over User Access to the Payroll and Human Resources System

Applicable to: University of Virginia

Prior Year Finding Number: 2020-036; 2019-021

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The University of Virginia (University) has not developed a resource to adequately evaluate conflicting business processes and their respective user access roles in their Payroll and Human Resources System (System). Without this resource there is an increased risk that University employees are assigned roles in the System that create segregation of duty conflicts, resulting in a heightened reliance on detective controls to reduce the risk of fraudulent transactions and errors in financial reporting. The University did implement controls to address significant deficiencies outlined in a report issued by the University's Internal Audit Department (Internal Audit) in May 2020 that is referenced in our prior year report, and these controls do reduce the risk of improper System access. However, the lack of a resource to evaluate potential segregation of duty conflicts make the provisioning and access review controls implemented to address Internal Audit's findings less effective. The University did not develop a resource to identify potential conflicts due to personnel resources being prioritized to address deficiencies identified by Internal Audit.

As outlined in the University's policy FIN-021: Internal Control, individuals responsible for administering University funds and resources must grant or delegate financial authority carefully, with consideration for proper segregation of duties. The University's adopted information security standard, ISO 27002, Section 9.2.2 states, "the provisioning process for assigning or revoking access rights granted to user IDs should include verifying that the level of access granted is appropriate to the access policies and is consistent with other requirements such as segregation of duties."

The University should allocate personnel to develop a resource that details conflicting business processes and their respective roles for use in establishing and monitoring future access to the System.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-034: Complete Annual Review Over User Access to University Information Systems

Applicable to: University of Virginia-Academic Division

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The University of Virginia Academic Division (Academic Division) did not perform an adequate annual review and re-verification of users with access to two Academic Division systems containing sensitive data. We found that the Academic Division Registrar conducted a review of student information system users within their department; however, a review over all other student information system users throughout the Academic Division was not performed. We also found that the Academic Division senior financial controls coordinator conducted a high-level summary review of users with access to the Academic Division's accounting and financial reporting system; however, each user's access was not individually reviewed and re-verified as being appropriate by a manager or data access approver familiar with the user's job responsibilities.

As outlined in the Academic Division's policy Sec-037: Networks, Systems, and Facilities Access & Revocation and the Issue & Return of Tangible Personal Property, "User access to all University systems of record and any system used to process, store, transfer, or access highly sensitive data must be reverified annually." The lack of a sufficient annual access review process increases the risk of improper or unnecessary access to sensitive systems, which could result in a breach in data security. This finding resulted from the Academic Division not designating specific personnel and/or departments to perform the annual access reviews.

The Academic Division should consider including designated personnel and/or departments who are responsible for the University's student information system and accounting and financial reporting system annual access reviews within the University's policy Sec-037, which will help ensure that annual access reviews over these systems are being completed.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-035: Continue Enhancing Reviews of System Access

Applicable to: Department of Health

Prior Year Finding Number: 2020-033; 2019-020; 2018-037

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health's management acknowledges the agency is still making improvements to their controls for performing comprehensive system access reviews within timeframes established by internal and statewide procedures. These systems support various business functions, including accounting, patient management and benefits administration, so there are various internal policies that address periodic system access reviews. This year, we determined that Health did perform adequate system access reviews over their eligibility system for the WIC program; however, there continued to be several instances across two systems in which Health did not comply with their internal policies over periodic reviews of system access.

Health's internal policy requires supervisors of Health's different business areas to review and certify access to Health's financial and patient management systems monthly. Additionally, for sensitive information systems, Section AC-6-7a of the Security Standard requires agencies to "review on an annual basis the privileges assigned to all users to validate the need for such privileges." Regular access reviews ensure that system administrators processed all requests to add, modify, or delete users properly and in accordance with requests from the system owners. Not performing regular access reviews within their established timeframes increases the risk of individuals having inappropriate access to information systems. This increases the risk of unauthorized activity within these systems.

Health is currently in the process of updating their internal policy to require system access reviews quarterly instead of monthly, which is still in compliance with statewide requirements. Regardless of changes they make to their internal policy, Health should ensure backup personnel are available to perform regular reviews of access in the event that the primary reviewer is unable to perform them. Additionally, Health should perform follow-up procedures when reviewers do not provide certifications within their established timeframes and should require a positive confirmation upon completion of a review. These procedures should help to reduce the number of untimely reviews and decrease the risk of inappropriate access to sensitive information systems.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-036: Continue to Implement Compliant Application Access Management Procedures

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2020-032; 2019-014; 2018-039

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS continues to focus on implementing compliant access-management procedures at the facility level which meet the baseline standard defined by the Security Standard. During fiscal year 2018, the Information Security Office sent baseline security procedures to all facilities with the expectation that they would align their internal procedures with the baseline procedures by March 2018.

Due to improper monitoring of the implementation of these procedures and subsequent turnover within the Information Security Office, DBHDS has yet to confirm that facilities have implemented compliant access-management procedures. The Information Security Office has been working to reduce and standardize applications across the system to aid in the implementation of compliant access-management procedures. During fiscal year 2022, the Information Security Office plans to work directly with facilities to provide proper training on compliant access-management procedures and implement processes to ensure compliance with these procedures.

The Security Standard, Section AC-1, requires an organization to develop, document, and disseminate an access-control policy that addresses purpose, scope, roles, responsibilities, management commitment, and compliance. The access-control policy should include procedures to facilitate the implementation of the policy and associated access controls. The Security Standard, Section AC-2, addresses requirements over account management practices for requesting, granting, administering, and terminating accounts. Not having adequate access-control policies and procedures increases the risk that individuals will have inappropriate access and can potentially process unauthorized transactions.

The Information Security Office should continue to reduce and standardize applications across the system as necessary. Throughout this process the Information Security Office should continue to work with facilities to set reasonable deadlines, provide proper training, and monitor actions to ensure that application access-management procedures at the facility level align with the office's baseline procedures and the Security Standard.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

PERSONNEL SECURITY

2021-037: Remove Separated Employee Access in a Timely Manner

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: 2020-049; 2019-024; 2018-040; 2017-016

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2105VA5MAP - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(a)

Known Questioned Costs: \$0

Medical Assistance Services' management acknowledges that corrective action was ongoing as of June 30, 2021, to establish effective, regular communication to report staff changes to ensure the Office of Compliance and Security removes users' access timely for separated employees. Medical Assistance Services' IT Access Control AC-1 Policy, Section A11(b)(i) requires that "all user accounts must be disabled immediately upon separation or within 24 business hours upon receipt by the Office of Compliance and Security." Medical Assistance Services was not removing access to the claims processing system timely for individuals who no longer needed access. Given that corrective action was still ongoing throughout the audit period, we did not follow up on this issue in the current audit and will test this area in the fiscal year 2022 audit to determine if Medical Assistance Services has taken adequate corrective action.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-038: Improve Timely Removal of System Access

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Finance does not consistently deactivate terminated employees' access to Social Services' financial system in a timely manner. Our review identified that Finance did not remove access to the financial system for six terminated employees until three to 81 days after the termination date.

The Security Standard, Section PS-4, requires an organization to disable information system access within 24-hours of employment termination. By not removing access timely, Social Services is increasing the risk that terminated employees may retain unauthorized access to state systems and sensitive information.

While Finance eventually removed access for five out of the six terminated employees following their internal process of system access reviews, supervisors did not submit separation checklists to Finance timely or not at all, which prevented Finance from removing system access timely. Social Services should communicate the importance of completing and submitting a separation checklist when an employee terminates to ensure timely removal of system access in accordance with the Security Standard. In addition, Finance should update policies and procedures to reflect the requirements in the Security Standard.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-039: Continue Strengthening the System Access Removal Process

Applicable to: Department of Health

Prior Year Finding Number: 2020-047; 2019-019; 2018-036; 2017-024; 2016-020; 2015-026; 2014-038

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health's management acknowledges the agency is still making improvements to their controls for removing terminated users' access to certain information systems in a timely manner following the users' separation from the agency. This year, we found that Health did remove terminated users' access in a timely manner for their internal financial and accounting system; however, we again identified several instances across four other systems in which a terminated employee still had access to the system after leaving the agency.

Section PS-4 of the Security Standard requires agencies to "disable information system access within 24 hours of employment termination." Terminated employees who still have access to critical systems may be able to access these systems after leaving the agency. By not deleting users' accounts to sensitive information systems, this also increases the risk of an internal or external party compromising these unneeded accounts and using them to access these systems. Each of these scenarios increases the risk of inappropriate transactions and the exposure of sensitive data.

Health should continue to strengthen its access removal policy to remove each user's access from individual information systems within 24 hours of the user's separation from the agency. Human Resources should clarify its access removal notification policy and provide guidance to all users

throughout the state. This will reduce the rates of non-compliance with the Security Standard and reduce the risk of unauthorized transactions and exposure of sensitive data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-040: Continue Improving Controls for Processing Access Terminations and Changes

Applicable to: Department of Motor Vehicles

Prior Year Finding Number: 2020-048; 2019-028; 2018-043

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Motor Vehicles continues to not properly manage access for employees who either separate from the agency or change job responsibilities. During the fiscal year, Motor Vehicles made significant process improvements to its account management. Specifically, Motor Vehicles began using a new form and streamlined the process to achieve efficiencies. Additionally, Motor Vehicles repositioned the Account Security Office within the Information Security Risk Management group. Finally, Motor Vehicles appointed an Information Security Officer for Access and Identity Management. However, Motor Vehicles has not completed corrective actions to manage access terminations and changes. We communicated the weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to the descriptions of security mechanisms contained within the document.

The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability. By not meeting the minimum requirements in the Security Standard, Motor Vehicles cannot ensure the confidentiality, integrity, and availability of data within its systems. Motor Vehicles should remediate the weaknesses discussed in the communication marked FOIAE in a timely manner and ensure they meet Security Standard requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

SYSTEM AND INFORMATION INTEGRITY

2021-041: Update End-of-Life Technology

Applicable to: Department of Motor Vehicles

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Motor Vehicles uses end-of-life technologies in its IT environment. Motor Vehicles maintains technologies that support mission essential data on IT systems running software that its vendor no longer supports.

We communicated the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard prohibits agencies from using software that is end-of-life and the vendor no longer supports to reduce unnecessary risk to the confidentiality, integrity, and availability of Motor Vehicle's information systems and data.

Motor Vehicles should dedicate the necessary resources to evaluate and implement the controls and recommendations discussed in the communication marked FOIAE in accordance with the Security Standard. Doing this will help to ensure that Motor Vehicles secures its IT environment and systems to protect its sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-042: Continue to Improve Patching to Mitigate Vulnerabilities

Applicable to: Department of Taxation

Prior Year Finding Number: 2020-054

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Department of Taxation (Taxation) continues to make progress installing patches to software running on its systems in a timely manner in accordance with the Security Standard. While Taxation relies on the contractors procured by VITA to install security patches to its IT infrastructure components, Taxation remains responsible for applying patches to certain agency-specific software. We

communicated the specific control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

The Security Standard requires Taxation to install security-relevant software and firmware updates within 90-days of the release of the updates. Software vulnerabilities are common flaws that potentially malicious actors use to infiltrate a network and initiate an attack, which can lead to financial, legal, and reputational damages for Taxation. Without appropriate software patching and vulnerability management controls, Taxation increases the risk of unauthorized access to sensitive and mission critical systems.

While Taxation has made progress to improve its vulnerability management program to identify specific vulnerabilities it is responsible for remediating, competing priorities to fulfill legislative mandates has hindered Taxation from applying all the necessary security patches within the required 90-day timeframe. Taxation should continue dedicating the necessary resources to apply security patches within 90-days to mitigate the outstanding vulnerabilities within its IT environment. This will help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-043: Improve Firewall Patch Management

Applicable to: University of Virginia-Medical Center

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The Medical Center does not secure its enterprise firewall in accordance with its policies and its adopted security standard, the NIST Standard, 800-53.

We communicated the internal control weaknesses to management in a separate document marked FOIAE under Section 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The NIST Standard requires the implementation of certain controls to reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the NIST Standard, the Medical Center is not reducing unnecessary risk that may impact the confidentiality, integrity, and availability of sensitive and mission critical data.

The Medical Center should implement the security controls discussed in the communication marked FOIAE in accordance with the NIST Standard.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

CONTINGENCY PLANNING

2021-044: Improve IT Contingency Management Program

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2020-040; 2019-045; 2018-053; 2017-065

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS continues to have incomplete and outdated COOP and IT DRP for the facilities and Central Office. In addition, the Central Office and facilities are not performing annual tests on the COOPs or DRPs.

Since the fiscal year 2020 audit, DBHDS migrated all systems from the individual facilities to the Commonwealth's central data center to ensure there is more consistency for system management and services. Additionally, DBHDS participated in the Commonwealth-wide disaster recovery test for its servers. Information Technology and Information Security are working with the Central Office's Emergency Coordinator to develop or revise COOP plans for the individual facilities and Central Office, as well as an overarching DRP that will cover all systems since the IT environment has migrated to the central data center. DBHDS expects to complete the COOP and DRP plans by the end of the 2021 calendar year.

The Security Standard, Section CP-1, requires DBHDS to develop and disseminate procedures to facilitate the implementation of a contingency planning policy and associated contingency planning controls. The Security Standard also requires the agency to maintain current COOPs and DRPs and conduct annual tests against the documents to assess their adequacy and effectiveness.

By not having current COOPs and DRPs, DBHDS increases the risk of mission-critical systems being unavailable to support patient services. In addition, by not performing annual tests against the COOPs and DRPs, DBHDS is unable to identify weaknesses in the plans and may unnecessarily delay the availability of sensitive systems in the event of a disaster or outage. DBHDS continues to experience staffing shortages within its Information Technology and Information Security departments, causing DBHDS to prioritize tasks and delay some corrective actions.

DBHDS should update the contingency management program for the Central Office and facilities to meet the minimum requirements in the Security Standard. DBHDS should update the COOPs and DRPs ensuring they are consistent with the agency's IT risk management documentation and consistent across the facilities and Central Office. Once the contingency documents are complete, DBHDS should

conduct tests on at least an annual basis to ensure the Central Office and facilities can restore mission-critical and sensitive systems in a timely manner in the event of an outage or disaster.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-045: Continue Improving the Contingency Management Program

Applicable to: Department of Health

Prior Year Finding Number: 2020-038; 2019-047; 2018-055

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health continues to not properly manage certain aspects of its continuity program to meet the requirements in the Security Standard. The continuity program is the baseline for Health to continue mission-essential functions in the event of an outage or disaster. We identified one weakness and communicated it to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to the descriptions of security mechanisms contained within the document.

The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the Security Standard, Health cannot ensure the confidentiality, integrity, and availability of data within its systems.

Health should coordinate efforts among departments to implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-046: Continue Improving the Disaster Recovery Plan

Applicable to: Department of Health

Prior Year Finding Number: 2020-039; 2019-048

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health continues to not perform certain processes in its disaster recovery plan required by the Security Standard. We identified a weakness in this area and communicated this to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to descriptions of security mechanisms contained within the document.

Health made progress to remediate the issues identified in the prior year but is still in the process of implementing their plan. The Security Standard requires agencies to develop IT disaster recovery components that identify each IT system that is necessary to recover agency business functions or dependent business functions. By not meeting the minimum requirements in the Security Standard, Health cannot ensure the confidentiality, integrity, and availability of data within its systems.

Health should implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner to ensure availability of Health's systems.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-047: Continue Developing Record Retention Requirements for Electronic Records

Applicable to: Department of Social Services

Prior Year Finding Number: 2020-041; 2019-049; 2018-054

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2105VA5MAP - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(e)

Known Questioned Costs: \$0

Social Services continues to develop record retention requirements for its case management system. We communicated the weakness to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Since the 2019 fiscal year, Social Services has worked with its external vendor that assists in supporting the case management system to gather retention requirements from the applicable business divisions. Social Services relies on the external vendor to develop controls and processes for the case management system, so the information gathered will assist the vendor in developing a process to remove specific data from the system after reaching the retention threshold. Social Services initially prioritized to complete corrective actions in the 2021 calendar year. However, due to limited technical resources necessary for the project, Social Services has delayed the project until 2022.

Federal regulations require different record retention requirements for different federal programs. Additionally, the Virginia Public Records Act (§ 42.1-91 of the Code of Virginia) requires each agency to be responsible for ensuring that its public facing records are preserved, maintained, and accessible throughout their lifecycle, including converting and migrating electronic records as often as necessary so that information is not lost due to hardware, software, or media obsolescence or deterioration. Furthermore, the Security Standard, Section CP-9-COV, requires for every IT system identified as sensitive relative to availability, an agency implement backup and restoration plans that address the retention of the data in accordance with the records-retention policy.

Retaining records longer than necessary causes the Commonwealth to spend additional resources to maintain, back-up, and protect the information. Additionally, without documenting and implementing records-retention requirements, Social Services may not be able to ensure that backup and restoration efforts will provide mission-essential information according to recovery times.

Social Services should continue to identify the remaining retention requirements for the data within its case management system. Additionally, Social Services should continue coordinating with its vendor to develop and implement a process, whether a manual process or automated control, to ensure consistent compliance with the retention requirements for each data set within Social Services' IT systems.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

CONFIGURATION MANAGEMENT

2021-048: Develop Baseline Configurations for Information Systems

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2020-043; 2019-062; 2018-064; 2017-053; 2016-051; 2015-005

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS continues to not have documented baseline configurations for its sensitive systems' hardware and software requirements. Baseline security configurations are essential controls in information technology environments to ensure that systems have appropriate configurations and serve as a basis for implementing or changing existing information systems.

Since the prior year audit, DBHDS reduced its information system environment from 321 to 183 sensitive systems and applications across the Central Office and 12 facilities, with some containing Health Insurance Portability and Accountability Act (HIPAA) data, social security numbers, and Personal Health Information data. Additionally, DBHDS created a three-year plan to complete a baseline configuration for each system alongside other risk management documentation while continuing to reduce the number of systems and applications within its environment. DBHDS was unable to make progress to develop baseline configurations in the last year because of staffing shortages and focusing on higher priorities, such as supporting its mission-critical functions during ongoing response to the COVID-19 pandemic.

The Security Standard, Sections CM-2 and CM-2-COV, requires DBHDS to perform the following:

- Develop, document, and maintain a current baseline configuration for information systems.
- Review and update the baseline configurations on an annual basis, when required due to environmental changes, and during information system component installations and upgrades.
- Maintain a baseline configuration for information systems development and test environments that is managed separately from the operational baseline configuration.
- Apply more restrictive security configurations for sensitive systems, specifically systems containing HIPAA data.
- Modify individual IT system configurations or baseline security configuration standards, as appropriate, to improve their effectiveness based on the results of vulnerability scanning.

The absence of baseline configurations increases the risk that these systems will not meet the minimum-security requirements to protect data from malicious access attempts. If a data breach occurs to a system containing HIPAA data, the agency can incur large penalties, up to \$1.5 million.

DBHDS should assign the necessary resources to continue its efforts to reduce the number of sensitive information systems across its Central Office and facilities. DBHDS should also establish and maintain security baseline configurations for its sensitive systems to meet the requirements of the Security Standard and protect the confidentiality, integrity, and availability of the agency's sensitive data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-049: Continue Improving IT Change and Configuration Management Process

Applicable to: Department of Social Services

Prior Year Finding Number: 2020-044; 2019-038

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2105VA5MAP - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(e)

Known Questioned Costs: \$0

Social Services continues to improve its IT change and configuration management process to align with the Security Standard. Change management is a key control to evaluate, approve, and verify configuration changes to security components.

Two weaknesses continue to remain since our last review, which we communicated to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing description of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Social Services delayed its corrective actions to dedicate its resources to higher priority projects because of the ongoing response to the COVID-19 pandemic. Additionally, Social Services' IT department has experienced staff turnover, delaying the corrective actions further. Social Services should continue its progress to resolve the remaining two weaknesses discussed in the communication marked FOIAE in accordance with the Security Standard. Continuing to improve Social Services' IT change and configuration management process will decrease the risk of unauthorized modifications to sensitive systems and help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-050: Continue Improving Information Technology Change Management Process for a Sensitive System

Applicable to: Department of Health

Prior Year Finding Number: 2020-045

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health continues to not have a formal and effective IT change control and configuration management process that includes the minimum requirements of the Security Standard for one of its sensitive systems. The IT change management process contains key controls that evaluate, approve, and verify configuration changes to software applications that may impact an organization's information security posture.

We identified four control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to descriptions of security mechanisms contained within the document. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Health's information systems and data.

Health should document and implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner. Improving the IT change management process for this system will decrease the risk of unauthorized modifications and help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

AWARENESS AND TRAINING

2021-051: Improve Security Awareness Training Program

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: 2020-058; 2019-056

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The Authority does not effectively and consistently manage its information security awareness and training program to ensure all users complete required training related to the Authority's policies for accessing its information systems and controls that protect the confidentiality, integrity, and availability of sensitive data. The Authority uses two systems to provide training to its central office and retail employees and contractors. Additionally, since the Authority's warehouse employees do not have access to information systems, the Authority provides them with in-person physical security training. For the in-person training, the Authority uses a signed roster to track completion. Our audit identified the following weaknesses within the Authority's training program:

- The Authority's Security Awareness and Training Policy and Security Awareness Training Standard do not outline requirements identifying which trainings each user group must complete. As a result, the Authority does not formally document nor consistently assign employees the required security awareness trainings.
- The Authority does not effectively monitor nor have an enforcement measure to ensure users complete the assigned training by the required deadline. The Authority designates the Human Resources Department (Human Resources) to coordinate, monitor, and track completion of security awareness training. Human Resources sends email reminder notifications to employees that have not completed the assigned training, as well as periodic notifications to the employee's manager. However, the Authority does not use an enforcement measure, such as disabling a user's account, that forces the users to complete training and comply with the Authority's policy. As a result of the lack of consistency and enforcement measures, we identified the following:
 - Sixty-two out of 147 (42%) warehouse employees did not complete the Physical Security training for the 2020 calendar year.
 - Nine out of 72 (12.5%) central office employees did not acknowledge the Authority's Acceptable Use Agreement when first hired between January and April of 2021.
 - Thirty-seven out of 1,253 users (3%) did not complete the Access Control and Password training for the 2020 calendar year.

- Twenty out of 4,983 users (0.4%) did not complete the Cyber Threat training for the 2020 calendar year.
- Sixty-five out of 4,375 users (1.5%) did not complete the Retail Protection and Card Reader training for the 2020 calendar year.

The Authority's Security Awareness and Training Policy, which aligns with the NIST Standard, requires all Authority users to complete security awareness training within 30 days of the Authority granting the user access to Authority resources. Additionally, the policy requires users to annually attend security awareness refresher training and sign an acknowledgement stating they have read and understood the Authority's acceptable use policy (NIST Standard, Sections AT-2 Security Awareness; PL-4 Rules of Behavior).

Without a consistent process to monitor and enforce users to acknowledge acceptance of the Authority's acceptable use policy, the Authority cannot ensure users understand the Authority's behavior requirements and responsibilities for information and system usage, security, and privacy. Also, by not having a consistent process to monitor and enforce users to complete security awareness training within the required timeframe, the Authority increases the risk that users will be more susceptible to malicious attempts to compromise sensitive data, such as ransomware, phishing, and social engineering.

The absence of details within the Authority's policy that outlines the Authority's requirements and process for assigning training modules to specific employee groups and monitoring to ensure users complete training by the required deadline contributes to the Authority inconsistently assigning training modules to its employees and not ensuring users complete the required trainings by the deadlines. The Authority should improve its policy and procedures to clearly document its requirements and process for assigning and monitoring training. Additionally, the Authority should implement an enforcement measure to ensure all users complete the required trainings by the assigned deadlines.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-052: Improve Security Awareness Training

Applicable to: University of Virginia-Medical Center

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The Medical Center is not meeting certain security awareness training (SAT) requirements in the NIST Standard. The Medical Center does not ensure all users complete SAT and the Medical Center does

not provide role-based training to users with specific information security roles and responsibilities. An established SAT program is essential to protecting Medical Center IT systems and data by ensuring that employees understand their roles and responsibilities in securing sensitive information. Specifically, our review of the Medical Center's SAT program identified the following weaknesses:

- The Medical Center does not enforce compliance with security awareness training requirements, which resulted in 591 users (6.67%) not completing the assigned SAT. The Medical Center's Security Awareness Policy requires that users complete initial and annual refresher training, that users not completing the training will have access suspended, and that the user's supervisor must notify Health Information Technology to suspend access due to noncompliance. However, the Medical Center is not currently suspending user access when the user does not complete required training. Additionally, the NIST Standard requires that all computer users complete SAT initially upon employment, after significant changes in the environment, and at organizationally defined intervals thereafter (NIST Standard section: AT-2 Security Awareness). Without ensuring that all users complete SAT annually, the Medical Center increases the risk that users will be more susceptible to malicious attempts to compromise sensitive data, such as ransomware, phishing, and social engineering.
- The Medical Center does not require or provide role-based training to users with designated information security roles, such as system owners, data owners, system administrators, and security personnel. The Medical Center's Security Awareness Policy includes requirements for employees to complete at-hire security training and annual refresher training; however, the policy does not include a requirement for role-based training for users with designated information security roles. The NIST Standard requires role-based training initially, when required by information system changes, and at organizationally defined intervals thereafter for personnel with assigned security roles and responsibilities (NIST Standard section: AT-1 Security Awareness and Training Policy and Procedures; NIST Standard section: AT-3 Role-Based Security Training). Insufficient role-based training increases the risk that users will be unaware or lack pertinent skills and knowledge to perform their security related functions, increasing the risk to sensitive data.

Although supervisors send email notifications of noncompliance to employees who do not take required SAT, the Medical Center is unable to ensure SAT completion, as required by the Medical Center's policy, without using the enforcement measure to disable user access. Human Resources and supervisors are tasked with informing the Health Information Technology team of users that have not completed SAT. However, lack of communication between Human Resources and supervisors resulted in Health Information Technology not receiving a list of non-compliant users for access termination. Additionally, the Medical Center has not prioritized providing role-based training for users with designated information security roles but is beginning the process of creating modules for personnel with assigned security roles and responsibilities.

Health Information Technology and Human Resources should develop a formal process to notify Health Information Technology to suspend access due to noncompliance to ensure that all users complete SAT before accessing computer resources and on an annual basis thereafter. Additionally, the

Medical Center should develop a procedure, then create and implement the necessary modules to provide role-based training to users with designated security roles. Improving the SAT program will help protect the Medical Center from malicious attempts to compromise the confidentiality, integrity, and availability of sensitive data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

INFORMATION SECURITY ROLES AND RESPONSIBILITIES

2021-053: Continue Dedicating Resources to Support Information Security Program

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2020-057; 2019-061

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS is making progress to allocate the necessary resources to manage its information security program and IT projects. As of November 2021, DBHDS has reduced its number of sensitive systems and applications from 321 in the prior year to 183 between the Central Office and its facilities, which are now centrally located at the Commonwealth's data center. While DBHDS continues efforts to further reduce its sensitive system inventory, this number of sensitive systems requires extensive IT resources to ensure compliance with the agency's enterprise security program and the Security Standard.

Since the prior year, DBHDS has filled one position in the Information Security department and two Deputy Chief Information Officer positions in the Information Technology department. However, Information Security continues to have two vacancies and Information Technology has five vacancies, limiting the agency from making progress to remediate prior year recommendations. DBHDS also continues to prioritize IT resources to support mission-critical functions in response to the COVID-19 pandemic. These events caused DBHDS to continue having some audit findings repeat for the sixth year, specifically the absence of baseline configurations and IT contingency management documentation.

As required by the Security Standard, Section 2.4.2, agency heads are responsible for ensuring that a sufficient information security program is maintained, documented, and effectively communicated to protect the agency's IT systems. Not having sufficient IT resources to manage the sensitive systems for the Central Office and facilities increases the risk that certain controls may not exist, resulting in a data breach or unauthorized access to confidential and mission-critical data. If a breach occurs and HIPAA data is stolen, the agency can incur large penalties, as much as \$1.5 million.

DBHDS should continue to reduce its sensitive system inventory and continue efforts to fill the current vacancies between the Information Security and Information Technology departments. DBHDS

should also allocate resources to remediate the weaknesses in the information security program and maintain the program in accordance with the Security Standard. Allocating the necessary resources to improve and maintain the information security program will strengthen the controls to protect the confidentiality, integrity, and availability of DBHDS' sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

RISK ASSESSMENT

2021-054: Improve Risk Assessment Process

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS is missing certain elements in its risk assessment process to ensure the agency assesses all potential risks and vulnerabilities to IT systems and business operations. DBHDS evaluated whether some controls are in place based on the Security Standard requirements but did not assess other potential risks and vulnerabilities specific to DBHDS' environment and business processes. DBHDS also did not include an assessment of the likelihood and magnitude of impact of the risks identified. In addition, DBHDS did not submit a risk treatment plan as the Security Standard requires.

The Security Standard, Sections 6.2 and RA-3, requires DBHDS to assess risk, including the likelihood and magnitude of harm from the potential risk or threat, and review and update the risk assessment annually. Additionally, the Commonwealth's ITRM Standard, SEC 520, requires that each risk identified in the risk assessment contain elements, such as the system name, sensitivity rating, risk vulnerability family, vulnerabilities, threats, risk summary, magnitude of impact, and a brief description of the controls in place. For risks with a residual risk greater than low, the ITRM Standard, Sections 4.5.3 and 4.5.5, requires DBHDS to submit a risk treatment plan to the Commonwealth's Chief Information Security Officer that includes certain elements, like the authoritative source, control ID, risk summary, risk rating, status, status date, planned resolution, and resolution due date.

Without having a risk assessment that includes all the required elements, DBHDS increases the risk that it will not detect and mitigate existing weaknesses in the IT environment. By not detecting the weaknesses, it increases the risk of a malicious user compromising sensitive data and impacting the system's availability.

DBHDS uses the Commonwealth's security and risk management platform to upload or complete various documentation requirements, such as risk assessments. The ITRM Standard, Section 3.4, also

requires DBHDS to use the platform to annually complete the National Cyber Security Review (NCSR) questionnaire, which is a separate ITRM Standard requirement that covers the core NIST Cybersecurity Framework components and which VITA uses to assess the Commonwealth's risk profile across all executive branch agencies. While the NCSR questionnaire assesses an agency based on Security Standard controls, which are based on NIST, it does not include elements like a summary of the risk, magnitude of impact to the agency, or planned resolution if DBHDS does not have a mitigating control in place. DBHDS believed completing the NCSR questionnaire was fulfilling the risk assessment requirements, causing DBHDS to not have a complete risk assessment process that includes all the required elements.

DBHDS should dedicate the necessary resources to complete a risk assessment for each sensitive system that includes all elements required by the Security Standard and ITRM Standard. DBHDS should also complete a risk treatment plan for those risks identified with a residual risk greater than low that details the necessary information, like the planned corrective action and expected completion date. This will help DBHDS identify potential risks and implement adequate controls to mitigate risk to its individual systems, IT environments, and business operations.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

EXPENSES AND ACCOUNTS PAYABLE

2021-055: Improve Internal Controls over Processing Payments

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The Authority is not processing payments received from external vendors in compliance with their internal Signature Authority & Procurement Responsibility policy. In our sample of 30 vouchers for which prompt payment requirements were applicable, we identified six instances (20%) in which the Authority did not process payment within the required 30 days. Our review of vouchers for prompt payment excluded merchandise for resale. The Authority initiates payments to these vendors based on shipments from the Authority's warehouse to the retail stores, rather than receipt of invoice from the vendor. The Authority pays these invoices on a net-30 basis from the last date of the cycle. As such, these payments pose a lower risk due to the internal invoicing process.

Per the Authority's policy, Accounts Payable establishes the required payment due date based on the terms of the contract; or if a contract is not in existence, thirty calendar days after the receipt of a proper invoice, or thirty days after the receipt of goods or services, whichever is later. By not ensuring

timely payments, the Authority may harm their reputation as a buyer, damage relationships with vendors, and could incur late fees.

For fiscal year 2021, the Authority made payments by the required due date for 95 percent of all payments. As mentioned above, we focused our review on vendor-initiated invoices, which comprise approximately 23 percent of the Authority's payments. Late payment was primarily a result of departments responsible for receiving goods or services not performing their duties timely. Accounts Payable requires a three-way match before processing payment, thus Accounts Payable cannot process payment for the respective vendor charges until departments record the receipt of goods or services in the Commonwealth's procurement system. The Authority should ensure that departments approve and submit required documentation in a timely manner to Accounts Payable to ensure the Authority can process all payments within the 30-day period.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-056: Continue to Improve Process for Payment of Risk Management Invoices

Applicable to: Department of the Treasury

Prior Year Finding Number: 2020-066; 2019-097

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

In our fiscal year 2020 audit, we reported that Treasury's Risk Management Division (Risk Management) is not adequately monitoring or ensuring compliance with the prompt payment provisions of the Code of Virginia. Section 2.2-4347 of the Code of Virginia states that agencies are required to pay invoices no later than 30 calendar days after the receipt of the goods, services, or invoice, whichever is later, or the due date specified in the vendor's contract. Failure to follow the Commonwealth's prompt pay requirements may harm the Commonwealth's reputation as a buyer, damage relationships with vendors, and result in late fees.

Treasury is in the process of implementing changes to its existing payment process including using existing systems to monitor incoming invoices and send alerts to staff; leveraging existing Treasury information systems to create automated workflows surrounding invoice approval and payment; and assigning additional staff and redistributing responsibility to better balance staff workloads. As Treasury is still implementing corrective action, we did not perform procedures over this process during the fiscal year 2021 audit. We will review the implementation of Treasury's corrective actions in a future audit.

We recommend Risk Management continue its efforts to improve its processes and oversight surrounding the payment of risk management invoices to ensure compliance with prompt payment

provisions including ensuring that adequate staffing is available in both the Risk Management and Operations Divisions during the high-volume periods anticipated during the year.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-057: Improve Controls over Small Purchase Charge Cards

Applicable to: Department of Health

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Health needs to address control weaknesses found during a recent review of the agency's small purchase charge cards (SPCC) practices. The Internal Audit division hired an external consultant to perform work in support of the agency's ARMICS review. One area this review focused on was SPCC policies and procedures and compliance with the CAPP Manual. The review identified eight individual control weaknesses related to SPCC as follows:

- SPCC policies and procedures were outdated; Health last updated these procedures in 2018 and do not reflect changes in spending limits.
- SPCC log reviewers are not consistently using the OPGS 370 Supervisor/Reviewer Checklist.
- The Program Administrator did not cancel the SPCCs timely for three out of four (75%) terminated cardholders.
- The Program Administrator did not sign the Purchase Card Agreements.
- One out of 20 (5%) cardholders did not submit the Annual Review Certification to OPGS.
- Cardholder supervisors did not take the annual SPCC training by the May 31 deadline.
- Program Administrators have not been completing periodic reviews of inactive cards.
- These issues are the result of several factors, including but not limited to a lack of training and adherence to Health's SPCC policies and procedures.

Non-compliance with the CAPP Manual and outdated policies and procedures increases the risk for inappropriate use of the SPCCs. Health should continue to dedicate the necessary resources to

ensure timely completion of its corrective action plans to become compliant with the CAPP Manual, and update and comply with its internal policies and procedures.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

STATEMENT OF ECONOMIC INTERESTS

2021-058: Continue Addressing Compliance with the Conflict of Interests Act

Applicable to: Department of Health

Prior Year Finding Number: 2020-059; 2019-085

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health's management acknowledges that corrective action is ongoing to ensure that all employees designated as occupying positions of trust complete the required Statement of Economic Interest (SOEI) training within the required timeframe. Pursuant to § 2.2-3130 of the Code of Virginia, SOEI filers must complete orientation training to help them recognize potential conflicts of interest. Employees in positions of trust must complete this training within two months of hire and at least once during each consecutive period of two calendar years.

Health's Office of Human Resources should continue to monitor all employees designated in positions of trust to ensure they complete the required SOEI training once within each consecutive period of two calendar years and hold the employees accountable for untimely completion. This will reduce the rate of non-compliance with the Conflict of Interests Act (COIA) and reduce the risk of improper or incomplete conflicts disclosure. It is our understanding that Health is in the process of further updating their SOEI policy, and the policy is pending management approval.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-059: Ensure Compliance with the Conflict of Interests Act

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS is not properly identifying and tracking individuals in a position of trust to ensure compliance with the COIA requirements. As DBHDS only evaluates individuals in a position of trust annually prior to the filing period, DBHDS does not provide proper and timely notification of filing and training requirements to individuals upon hire or promotion into a position of trust. Based on our review, we identified five employees in a position of trust with senior-level, decision-making responsibilities who did not file a SOEI form or complete the required training upon hire. In addition, due to a misunderstanding of filing requirements, one out of nine (11%) board members did not file a financial disclosure by the required deadline.

We also determined that DBHDS did not ensure all employees in a position of trust completed the required COIA training. Twelve out of 14 (86%) employees selected did not complete COIA training within the last two years. Six of these employees have never completed COIA training. DBHDS has a process for providing COIA training but does not monitor to ensure completion of training.

Per the Code of Virginia § 2.2-3114, persons occupying positions of trust within state government or non-salaried citizen members of policy and supervisory boards shall file a disclosure statement with the Commonwealth's Ethics Advisory Council, as a condition to assuming office or employment, and thereafter shall file such a statement annually on or before February 1. Additionally, per Executive Order Number Eight (2018), positions of trust include senior-level positions with responsibility affecting legislative policies and rule-making authority or substantive authorization and decision-making regarding policy, contracts and procurement, audits, licensure, inspections and investigations, and investments or other financial matters. Sections 2.2-3128 through 2.2-3131 of the Code of Virginia requires that each employee within a position of trust complete COIA training within two months of their hire date and at least once every two years after the initial training.

Without appropriately identifying employees in positions of trust and ensuring completion of required training, DBHDS could be susceptible to actual or perceived conflicts of interest and may be limited in its ability to hold its employees accountable for not knowing how to recognize and resolve a conflict of interest. Employees and board members could be subject to penalties for inadequate disclosure on their filings, as outlined within § 2.2-3120 through § 2.2-3127 of the Code of Virginia. DBHDS follows the Department of Human Resource Management Policy 2.1 over hiring but does not have their own internal policies and procedures to meet Code of Virginia requirements for COIA filing and training.

DBHDS should implement a process to identify employees within positions of trust and ensure that they file appropriate disclosures upon hire or promotion, and subsequently at each annual filing period. In addition, DBHDS should track these individuals to ensure COIA training is completed timely.

Finally, DBHDS should create and implement their own policies and procedures to reflect current Code of Virginia requirements and the guidance issued by the Commonwealth's Ethics Advisory Council.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-060: Improve Compliance with Conflict of Interests Act

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Social Services' Human Resources is not properly identifying and tracking individuals in a position of trust to ensure such individuals file the required disclosure form and complete the orientation training. Our review identified the following:

- two out of 48 (4%) board members in a position of trust did not file a financial disclosure form and complete orientation training;
- ten out of 48 (21%) board members in a position of trust did not complete orientation training;
- 12 out of 58 (21%) employees were not identified in a position of trust and did not file a SOEI form and complete orientation training;
- one out of 58 (2%) employees filed the SOEI form and completed orientation training, but Human Resources did not identify them as in a position of trust; and
- two out of 58 (2%) employees identified in a position of trust did not file a SOEI form and complete the orientation training.

Executive Order Number Eight (2018) requires that the head of each agency, institution, board, commission, council, and authority within the Executive Branch to be responsible for ensuring that designated officers and employees file their SOEI form in accordance with § 2.2-3114 of the Code of Virginia. Agency heads shall also be responsible for ensuring the appropriate individuals receive the necessary orientation on the COIA in accordance with the provisions of § 2.2-3128 of the Code of Virginia. Sections 2.2-3114 and 2.2-3118.2 of the Code of Virginia state, persons occupying positions of trust within state government or non-salaried citizen members of policy and supervisory boards shall file a disclosure statement with the Commonwealth's Ethics Advisory Council of their personal interests and such other information as is required on the form, on or before the day such office or position of employment is assumed, and thereafter shall file such a statement annually on or before February 1.

Additionally, § 2.2-3128 through § 2.2-3131 of the Code of Virginia states, orientation training is required to be completed by filers within two months of their hire/appointment and at least once during each consecutive period of two calendar years.

Human Resources does not have an adequate process in place to ensure compliance with the COIA. Without appropriately identifying and tracking individuals in a position of trust, Human Resources cannot ensure that these individuals file the required disclosure form and complete orientation training. Individuals could be susceptible to actual or perceived conflicts of interest and Human Resources may be limited in its ability to hold employees accountable for not knowing how to recognize a conflict of interest and how to resolve it. Additionally, employees and board members could be subject to penalties for inadequate disclosure on their filings, as outlined within § 2.2-3120 through § 2.2-3127 of the Code of Virginia.

Human Resources should implement a process to identify employees in a position of trust upon hire or change in job responsibilities, and board members upon appointment to ensure they file disclosure forms and complete orientation training in a timely manner. Additionally, Human Resources should monitor all employees designated in a position of trust to ensure they complete the required SOEI training once within each consecutive period of two calendar years and maintain a record of such attendance.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

OTHER GRANTS MANAGEMENT

2021-061: Follow Eligibility Requirements for Women, Infants and Children Program

Applicable to: Department of Health

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) - 10.557 (COVID-19)

Federal Award Number and Year: 211VA707W1006 - 2021

Name of Federal Agency: U.S. Department of Agriculture

Type of Compliance Requirement - Criteria: Eligibility - 7 CFR § 246.7 (c)(d)

Known Questioned Costs: \$9,594

Local health department eligibility staff did not complete required eligibility documentation for certain recipients under the WIC program. As a result of the COVID-19 pandemic, Health implemented new procedures for determining eligibility remotely which required proof of identification through

alternative methods. If local health staff were unable to collect this proof of identification, the procedures required them to complete an affidavit to confirm identity and residency. For 15 of 25 (60%) cases, the local health department staff did not obtain acceptable forms of proof of identification or complete an affidavit confirming identity and residence requirements.

Local health department staff are primarily responsible for determining eligibility for the WIC program. In March 2020, with the onset of the Public Health Emergency (PHE), the federal government issued a waiver related to physical presence and requirements to address situations where staff could not obtain documentation required for eligibility determinations in person. The waiver allowed states to come up with alternative policies and procedures to verify identity and residence requirements. To address this situation, Health initially developed policies and procedures that deferred identification and residency requirements for applications and eligibility recertifications. In June 2020, FNS determined that these policies and procedures were not adequate and that proof of identification through encrypted emails or other approved collection methods was necessary. If local health staff were unable to collect this proof of identification, they were to complete an affidavit to verify identity and residency. Additionally, FNS communicated that Health should have recipients sign a statement as to why they could not provide proof of identification or residency.

When local health department staff do not verify identification and residential eligibility for recipients, there is a risk that WIC benefits could be paid to ineligible recipients. In addition, if local health department staff do not complete an affidavit and maintain a copy, recipients cannot be held accountable for their information.

Local health department staff did not verify WIC applicants' identification and residential eligibility due to inadequate policies and procedures initially created in response to the FNS waiver. There was limited guidance from FNS once the COVID-19 pandemic occurred, and Health did not receive guidance to update their policies and procedures until June 2020. Once Health updated the policies and procedures and they became effective in August 2020, there was a lack of communication from Health to the local health districts regarding their requirements related to verifying eligibility. Additionally, Health did not update their policy and procedure to require recipients to sign a statement as to why they could not provide proof of identification.

Health central office staff should work with local health department staff to ensure they adhere to policies and procedures and maintain required documentation for WIC eligibility. Health central staff should update the policies and procedures over remote WIC services to include a requirement that recipients must sign a statement as to why they cannot provide proof of identity and residency, if applicable, and should communicate these updated policies and procedures to all local health districts.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-062: Comply with Federal Requirements for Payment of Federal Pandemic Unemployment Compensation

Applicable to: Virginia Employment Commission

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Unemployment Insurance - 17.225 (COVID-19)

Federal Award Number and Year: UI233F2000 - 2021

Name of Federal Agency: U.S. Department of Labor

Type of Compliance Requirement - Criteria: Eligibility - Title II, Subtitle A of Pub. L. No. 116-136 - Coronavirus Aid, Relief, and Economic Security Act (CARES Act) § 2102

Known Questioned Costs: \$9,000

The Virginia Employment Commission (Commission) did not comply with federal requirements for payments to Pandemic Unemployment Assistance (PUA) claimants receiving Federal Pandemic Unemployment Compensation (FPUC) payments. For 26 of 60 (43%) claimants sampled receiving FPUC, the claimants were not eligible for the payments due to not meeting the minimum monetary eligibility requirement. In addition, the Commission did not record an overpayment for the ineligible payments.

The CARES Act of 2020 (Title II, Subtitle A of Pub. L. No. 116-136) created the FPUC program and mandated that FPUC payments could only be paid to claimants receiving at least \$1 in Unemployment Insurance (UI) or PUA payments. We identified known questioned costs totaling \$9,000 for these 26 claimants, which also represent unrecorded overpayments. In addition to questioned costs, there is a potential impact on receivables due from claimants as the Commission did not record these overpayments.

The Commission's payments to ineligible claimants and subsequent failure to record overpayments increases the risk that these payments are unallowable, potentially requiring repayment to the funding agency. Further, the Commission's late identification of overpayments increases the risk that these receivable amounts will be uncollectible. The Commission did not have adequate staffing resources to properly set up overpayments in the PUA system. Therefore, the Commission should allocate the necessary resources to adjust the PUA system to calculate and record overpayments of FPUC benefits and take steps to recoup these overpayments.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-063: Comply with Federal Requirements for Pandemic Unemployment Assistance Payments

Applicable to: Virginia Employment Commission

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Unemployment Insurance - 17.225 (COVID-19)

Federal Award Number and Year: UI233F2000 - 2021

Name of Federal Agency: U.S. Department of Labor

Type of Compliance Requirement - Criteria: Eligibility - Title II, Subtitle A of Pub. L. No. 116-136 – CARES Act § 2102, Division N. Title II, Subtitle A of Consolidated Appropriations Act, 2021 § 241

Known Questioned Costs: \$333,206

The Commission did not comply with federal requirements for payments to claimants receiving PUA payments by properly recording overpayments. In two separate samples of 60 claimants, we found:

- 53 of 60 (88%) claimants received PUA payments prior to exhausting UI benefits; and
- 27 of 60 (45%) claimants receiving PUA payments after December 27, 2020, provided no evidence of earnings.

The CARES Act of 2020 (Title II, Subtitle A of Pub. L. No. 116-136) created the PUA program and mandated that payments from the PUA program could only be paid to claimants after exhausting all UI benefits. The Continued Assistance for Unemployed Workers Act of 2020 (Continued Assistance Act) Division N, Title II, Subtitle A of the Consolidated Appropriations Act, 2021, further defined the PUA program requiring all claimants receiving payments after December 27, 2020, to provide evidence of self-employment earnings in order to remain eligible for PUA.

We identified known questioned costs totaling \$154,706 for the 53 claimants who received PUA payments prior to exhausting UI benefits, which are potential unrecorded overpayments. Payments to claimants after December 27, 2020, who did not provide evidence of earnings resulted in known questioned costs totaling \$178,500. In addition to questioned costs, there is a potential impact on receivables due from claimants as the Commission did not record these overpayments.

The Commission's payment to ineligible claimants and the subsequent failure to record overpayments increases the risk that these payments are unallowable, requiring repayment to the funding agency. In addition, there is the risk that overpayment amounts will be uncollectible. The Commission did not have adequate staffing resources to properly set up overpayments in the PUA system; therefore, the Commission should allocate the necessary resources to adjust the PUA system to calculate and record overpayments and take steps to recoup these overpayments.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-064: Comply with Federal Requirements for Review of Tax Performance System

Applicable to: Virginia Employment Commission

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Unemployment Insurance - 17.225 (COVID-19)

Federal Award Number and Year: UI233F2000 - 2021

Name of Federal Agency: U.S. Department of Labor

Type of Compliance Requirement - Criteria: Special Tests and Provisions - 20 CFR § 602

Known Questioned Costs: \$0

The Commission did not comply with federal requirements for the annual review of the Tax Performance System (TPS). We found that the Commission did not complete the required TPS system review during calendar year 2020. In addition, the Commission did not complete a sampling review for four of six areas required to be sampled annually and the reviewer did not complete and/or retain the required checklist for ten of 18 (56%) samples selected for review.

Title 20 CFR 602 requires states to operate a program to assess their UI tax and benefit programs. TPS is designed as a cost-effective means to assess the major internal UI tax functions and operations. The TPS review assists state administrators in improving their UI programs by providing objective information on the quality of existing revenue operations. TPS also serves to help Labor carry out its oversight, technical assistance, and policy development responsibilities. One of the primary goals of the system is to achieve continuous improvement of overall performance quality. Not performing the required reviews increases the risk that the Commission's tax system is not properly calculating employer rates. System errors could lead to employers paying less than required causing an unnecessary burden on the trust fund, or paying more than required, causing unnecessary burdens on employers and the need to calculate and issue refunds.

The employee responsible for performing the TPS review resigned without notice in August 2020 and the Commission did not hire a replacement until January 2021. The Commission did not ensure the replacement employee was fully trained in the program requirements. In addition, the Commission did not utilize the central repository for documentation of the sampling review causing inadequate retention of supporting documentation.

While the Commission is compliant in timely filing of the TPS report, it should ensure that staff follow proper procedures for completion of the report and required system reviews. This includes cross-training of employees so that there is no lag in performing procedures to complete the report and

ensuring the tax system is operating as required. Employees responsible for TPS reviews should have a comprehensive knowledge of the UI tax system, skills in planning and conducting system reviews, and the ability to communicate effectively through presentation of findings and recommendations to line staff and management. Although Labor allocates funding for one staff to perform the TPS review, they do permit the review to be completed by one full-time staff or divided among several staff on a part-time basis. The Commission should consider distributing these duties to several employees to help ensure a position vacancy will not cause a delay in testing or reporting.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-065: Comply with Federal Requirements for Payments of Lost Wages Assistance

Applicable to: Virginia Employment Commission

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Presidential Declared Disaster Assistance to Individuals and Households - Other Needs - 97.050 (COVID-19)

Federal Award Number and Year: GF131S2000 - 2021

Name of Federal Agency: U.S. Department of Homeland Security

Type of Compliance Requirement - Criteria: Eligibility - 44 CFR § 206.110

Known Questioned Costs: \$6,900

The Commission did not comply with federal requirements for payments to claimants for Lost Wages Assistance (LWA). Six of 15 (40%) claimants sampled receiving LWA were not eligible for the payments due to not meeting the minimum monetary eligibility requirement. In addition, the Commission did not record an overpayment for the ineligible payments.

Title 44 CFR 206.110 requires that only claimants who meet eligibility requirements receive payments. If payments are incorrect or made in error, the Commonwealth must record an overpayment. Further, the Federal Emergency Management Agency (FEMA) - Lost Wages Supplemental Payment Assistance Guidelines authorize states to pay the lost wages supplement of \$300 to claimants who received at least one dollar in benefits weekly from one or more of certain unemployment benefit programs.

We identified known questioned costs totaling \$6,900 for these six claimants. In addition to these questioned costs, there is a potential impact on receivables due from claimants as the Commission did not record these overpayments. The Commission's payments to ineligible claimants and the subsequent failure to record overpayments increases the risk that these payments are unallowable,

requiring repayment to the funding agency. Further, the Commission's late identification of overpayments increases the risk that these receivable amounts will be uncollectible.

The Commission did not have adequate staffing resources to properly set up overpayments in the LWA system. In addition, since the Commission paid LWA from a separate legacy system, it was not able to perform a crossmatch with the UI system to help with the eligibility determination. The Commission should allocate the necessary resources to modify the LWA system to calculate and record overpayments of benefits and take steps to recoup these overpayments.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-066: Comply with Federal RESEA Requirements

Applicable to: Virginia Employment Commission

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Unemployment Insurance - 17.225 (COVID-19)

Federal Award Number and Year: UI233F2000 - 2021

Name of Federal Agency: U.S. Department of Labor

Type of Compliance Requirement - Criteria: Special Tests and Provisions - Social Security Act 42 U.S.C. § 306(b)

Known Questioned Costs: \$31,425

In our prior report, we noted that the Commission did not comply with requirements for operation of its federally mandated Reemployment Services and Eligibility Assessment (RESEA) program by suspending the program during the pandemic without U.S. Department of Labor (Labor) approval. While the Commission resolved this issue and restarted the program in late October 2020, it is noncompliant with program requirements. For 11 of 60 (18%) claimants sampled, the claimant did not respond, attend, and/or complete the required RESEA program and the Commission did not place a hold on benefits nor refer the claimant to adjudication. In these cases, the Commission paid claimants weekly unemployment benefits and did not establish overpayments.

Section 306(b) of the Social Security Act (42 USC § 506) requires all states to operate either a Worker Profiling and Reemployment Services Program (WPRS) or a RESEA program, or both. The requirements include profiling of all claimants to determine who will likely exhaust their benefits and need reemployment services to transition to new employment. In addition, Unemployment Insurance Program Letter (UI-PL) 13-21 requires that once the state notifies a claimant that he or she has been selected to participate in the RESEA program, participation in RESEA is mandatory as a condition of

Unemployment Compensation eligibility. We identified known questioned costs totaling \$31,425 for the 11 exceptions, which represent overpayments to claimants that the Commission has not yet recorded.

The Commission's failure to ensure that claimants do not receive benefits if they do not complete the program can result in benefit overpayments and also increases the risk of sanctions and penalties imposed by Labor. The Commission's failure to ensure claimants complete the program can seriously diminish the ability of claimants to obtain new employment; thereby prolonging the unemployment costs. RESEA managers indicated that errors occurred due to insufficient staff, minimal training of new staff, and current staff forgetting to place issue codes on noncompliant program participants. The Commission should take steps to properly train staff in all RESEA requirements, especially the need to place an issue code on noncompliant claims so that the Commission withholds benefits until adjudication is complete.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-067: Strengthen Process over Medicaid Coverage Cancellations

Applicable to: Department of Medical Assistance Services; Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2105VA5MAP - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Eligibility - 42 CFR § 433.400(d)

Known Questioned Costs: \$9,563

Local social services eligibility staff entered an incorrect coverage cancellation code in the state's eligibility system for a Medicaid recipient who moved out of state during fiscal year 2021. As a result, Medical Assistance Services improperly reinstated Medicaid coverage for this individual and continued to make Managed Care Organization (MCO) payments on their behalf although they were no longer eligible for coverage. We detected this error in a sample of 60 individuals receiving their Medicaid coverage through an MCO. This instance resulted in known federal questioned costs of \$9,563. Questioned costs are costs that the auditor questions due to a possible violation of a federal requirement.

We further analyzed the supporting data for the entire population of MCO payments Medical Assistance Services made during the fiscal year and estimate the agency also reinstated Medicaid coverage for approximately 7,200 individuals who had an out of state address in both the claims processing system and the eligibility system, and appeared to no longer be eligible for coverage. From

this detailed analysis, we estimate likely questioned federal costs of approximately \$10.9 million for fiscal year 2021.

Local social services eligibility staff are primarily responsible for canceling Medicaid coverage in the eligibility system based on pre-defined cancellation codes. In Spring 2020, with the onset of the PHE, Medical Assistance Services implemented a new reinstatement review process to ensure they complied with the PHE requirements for Medicaid coverage cancellations. The Families First Coronavirus Response Act § 6008(b)(3) does not allow states to cancel Medicaid coverage during the PHE except in the following situations – an individual’s death, an individual requests the cancellation of coverage, or an individual permanently relocates to another state. To ensure compliance with these requirements, Medical Assistance Services began reviewing coverage cancellation information on a monthly basis to ensure eligibility staff only canceled coverage for allowable reasons during the PHE. Under the process, Medical Assistance Services reviewed cancellation codes in the eligibility system and reinstated coverage for those cases that did not meet certain cancellation criteria. For this process to be effective, Medical Assistance Services was relying on correct cancellation codes in the eligibility system; however, for the cases we identified, eligibility staff cancelled the coverage using a generic cancellation code causing Medical Assistance Services to reinstate the Medicaid coverage.

There is some ambiguity in the cancellation codes which contributed to the eligibility staff using the incorrect codes; however, Medical Assistance Services provided information and guidance to eligibility staff throughout the year to ensure they used the correct cancellation codes. In addition, as part of the new process, Medical Assistance Services requested eligibility staff review canceled cases prior to reinstatement of the Medicaid coverage, but it does not appear that the eligibility staff consistently performed this review.

Medical Assistance Services, along with the Social Services, needs to review coverage cancellation codes and ensure there is clear guidance for local eligibility staff on when to use the various codes. For the remainder of the PHE, both agencies need to work together to ensure that eligibility staff correctly record any future coverage cancellations related to relocations to another state in the eligibility system. It is our understanding Medical Assistance Services will review enrollment actions once the PHE ends to retroactively correct enrollments and recoup any MCOs payments they determine to be inappropriate.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-068: Improve Controls over Income Verification for the TANF Program

Applicable to: Department of Social Services

Prior Year Finding Number: 2020-077; 2019-088; 2018-087

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Social Services continues to implement controls to use the Income Eligibility and Verification System (IEVS) when determining eligibility for Temporary Assistance to Needy Family (TANF) participants. In August 2020, Social Services completed the design and implemented system changes for the new IEVS process; however, due to Internal Revenue Service (IRS) security requirements, staff at Local Departments of Social Services (local agencies) are unable to use IEVS. IEVS requires local agencies to have background investigations, including Federal Bureau of Investigation (FBI) fingerprinting for employees who can access IEVS as it contains federal tax information. Virginia law does not require local agency employees to obtain background investigations; therefore, Social Services drafted a legislative proposal, and will present the proposal to the General Assembly in fiscal year 2022. This new requirement of IEVS will not be fully operational until after the General Assembly approves a change in legislation; therefore, local agencies will continue to determine eligibility for TANF participants by verifying income and other information using various state databases that do not contain data from the IRS.

45 CFR § 205.55 requires agencies to collect income information through IEVS. By not ensuring that local agencies use IEVS when verifying income for TANF participants, Social Services cannot verify that participants in the TANF program have met all eligibility requirements. IRS Publication 1075, Section 5.1.1 Background Investigation Minimum Requirements states background investigations for any individual granted access to federal tax information must include, at a minimum, FBI fingerprinting; check where the subject has lived, worked, and/or attended school within the last five years; and check citizenship/residency. Social Services should ensure that the implementation of the new IEVS process includes properly verifying income when local agencies are processing TANF applications. Additionally, Social Services should implement policy and procedures, once the General Assembly passes legislation, requiring background checks of local agency employees who access IEVS.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-069: Continue to Communicate Subrecipient Monitoring Responsibilities to the Coordinators

Applicable to: Department of Social Services

Prior Year Finding Number: 2020-076

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: SNAP Cluster - 10.551, 10.561; Medicaid Cluster - 93.775, 93.777, 93.778; Low-Income Home Energy Assistance - 93.568 (COVID-19)

Federal Award Number and Year: Various - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 CFR § 200.332(d)

Known Questioned Costs: \$0

Social Services updated the draft Agency Monitoring Plan to define subrecipient monitoring oversight responsibilities of the Compliance Division (Compliance), including the role of the Subrecipient Monitoring Lead Coordinator. Compliance has not yet finalized the Agency Monitoring Plan and has not implemented oversight controls as defined in the plan.

2 CFR § 200.332 (d) requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that the subrecipient is in compliance with federal statutes, regulations, and the terms and conditions of the subaward. Without clearly defined responsibilities related to the subrecipient monitoring activities, Compliance cannot provide assurance that Social Services is adequately monitoring all of the agency's subrecipients, achieving program objectives, or complying with the federal requirements that restrict program funds. Social Services is in the process of implementing an agency-wide subrecipient monitoring system, which should aid Compliance in fulfilling its subrecipient monitoring oversight responsibilities.

Compliance should finalize the Agency Monitoring Plan to properly communicate subrecipient monitoring responsibilities within the agency and implement adequate oversight controls to achieve compliance with federal regulations.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-070: Ensure Appropriate Oversight over Divisions' Monitoring Activities

Applicable to: Department of Social Services

Prior Year Finding Number: 2020-074; 2019-090; 2018-093

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: SNAP Cluster - 10.551, 10.561; Medicaid Cluster - 93.775, 93.777, 93.778; Low-Income Home Energy Assistance - 93.568 (COVID-19)

Federal Award Number and Year: Various - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 CFR § 200.332(d)

Known Questioned Costs: \$0

Compliance has the responsibility of being the Lead Subrecipient Monitoring Coordinator; however, Compliance continues to not adhere to its established approach to oversee subrecipient monitoring efforts to ensure various divisions are following their monitoring plans. Compliance does not conduct analysis of review efforts and does not produce detailed reports of variances and noncompliance for review and consideration by the agency's leadership. Social Services has not produced quarterly reports to brief Executive Management on subrecipient monitoring activities for each division since fiscal year 2018.

2 CFR § 200.332(d) requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that the subrecipient is in compliance with federal statutes, regulations, and the terms and conditions of the subaward. To aid in this process and mitigate risk, Social Services developed an agency-wide subrecipient monitoring approach, which includes: coordinating submission of annual monitoring plans and Social Services' monitoring efforts; assessing the monitoring activities of each division to determine adherence to subrecipient monitoring plans; confirming any plan deviations; summarizing potential impact on Social Services' overall risk; producing reports to consolidate the monitoring activities agency-wide; and reporting the results of the reviews to Executive Management quarterly.

Without proper oversight over divisions' monitoring activities, Social Services is not able to assess the agency's overall compliance with subrecipient monitoring requirements. By not providing reports to Executive Management, we are not able to determine if Social Services is assessing each of their division's completed subrecipient reviews and if Executive Management is acting upon possible deviations from the plan.

Compliance has been responsible for the agency's oversight over subrecipient monitoring activities since fiscal year 2019. As of fiscal year 2021, Compliance has not implemented a monitoring oversight process. Social Services is working on automating controls over subrecipient monitoring, which should aid Compliance in fulfilling its oversight responsibilities.

Social Services should ensure there is proper oversight over divisions' subrecipient monitoring efforts. Specifically, Social Services should consolidate progress reports from each division and provide

the reports to Executive Management for review and monitoring of subrecipients. Additionally, Compliance should implement manual processes until the automated system is operational.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-071: Evaluate Subrecipients' Risk of Noncompliance

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: SNAP Cluster - 10.551, 10.561; Medicaid Cluster - 93.775, 93.777, 93.778; Low-Income Home Energy Assistance - 93.568 (COVID-19)

Federal Award Number and Year: Various - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 CFR § 200.332(b)

Known Questioned Costs: \$0

Social Services' Division of Benefit Programs (Benefit Programs) does not evaluate subrecipients' risk of noncompliance with federal regulations as they relate to the administration of the federal programs. Benefit Programs develops its subrecipient monitoring approach using the size of the subrecipient; however, does not perform any further risk assessment procedures in order to determine the monitoring approach.

According to 2 CFR § 200.332 (b) all pass-through entities are required to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Pass-through entities must consider the results of previous audits, subrecipient's prior experience with the same or similar subawards, and whether the subrecipient has new personnel or new or substantially changed systems.

Benefit Programs was not aware of a requirement to evaluate subrecipients' risk of noncompliance for each of the federal programs it administers. Benefit Programs established its subrecipient monitoring approach without first conducting a risk assessment which would allow it to tailor the approach to the level of risk for each subrecipient. Without consideration of the subrecipients' risk of noncompliance, Benefit Programs is not able to develop an adequate monitoring approach necessary to ensure compliance with federal awards it passes through to the subrecipients.

Benefit Programs should evaluate its subrecipients' risk of noncompliance as it relates to each federal program it administers and adequately document the risk assessment. Additionally, Benefit

Programs should modify its monitoring approach based on the risk assessment to ensure it conducts adequate monitoring of subrecipients.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-072: Review Non-Locality Subrecipients' Audit Reports and Communicate Results Timely

Applicable to: Department of Social Services

Prior Year Finding Number: 2020-075; 2019-091; 2018-092

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: SNAP Cluster - 10.551, 10.561; Medicaid Cluster - 93.775, 93.777, 93.778; Low-Income Home Energy Assistance - 93.568 (COVID-19)

Federal Award Number and Year: Various - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 CFR § 200.332

Known Questioned Costs: \$0

Social Services continues to not provide assurance that non-locality subrecipients expending \$750,000 or more in federal funds are receiving audits, that Compliance is reviewing the results of those audits, and that management is making timely decisions based on the results of the audit report reviews. Compliance has not performed reviews of audit reports performed for non-locality subrecipients and has not issued any management decisions related to the audit reports since it became responsible for subrecipient monitoring in fiscal year 2019. Compliance has not yet developed internal controls to verify that non-locality subrecipients' audits take place and to review these audit reports.

According to 2 CFR § 200.332, all pass-through entities must verify their subrecipients are audited if it is expected that subrecipient's federal awards expended during the fiscal year equaled or exceeded \$750,000. Additionally, 2 CFR § 200.332 requires pass-through entities to issue management decisions within six months of acceptance of the audit report and to resolve audit findings related to the subawards.

Without verifying whether non-localities' subrecipients meet federal regulations requiring an audit and reviewing applicable audit reports, Social Services is unable to provide assurance that it is meeting the audit requirements set by the federal regulations. Additionally, without providing senior management and Regional Directors the results of the reviews of the audit reports timely, management cannot make decisions within the timeframes set by the federal regulations. Compliance does not have resources to implement a centralized process to verify and review audit reports and is working with the corresponding program divisions to develop and implement internal controls over this process.

Social Services should monitor non-locality subrecipients in accordance with all federal regulations. Compliance should develop a process to timely notify senior management and other responsible parties of the results of the non-locality subrecipients' audit reviews so that senior management can issue prompt and meaningful decisions in accordance with federal requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

STUDENT FINANCIAL ASSISTANCE

Finding 2021-075, 2021-078, 2021-079, and 2021-080 each represent a compliance finding that could have a direct and material effect on the financial statements for the entities listed below and are required to be reported under Government Auditing Standards. Additionally, these findings relate to federal awards for these entities and other entities that are not material to the basic financial statements. As a result, the details of these findings are reported within "Section 3: Federal Award Findings and Questioned Costs" of the Schedule of Findings and Questioned Costs.

2021-075: Promptly Return Unclaimed Aid to the Department of Education

Applicable to: University of Virginia-Academic Division

2021-078: Improve Compliance over Enrollment Reporting

Applicable to: Virginia Polytechnic Institute and State University

2021-079: Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act

Applicable to: University of Virginia-Academic Division

2021-080: Properly Complete Exit Counseling for Federal Direct Loan Borrowers

Applicable to: University of Virginia-Academic Division

PROVIDER RELIEF FUND

Finding 2021-081 represents a compliance finding that could have a direct and material effect on the financial statements that is required to be reported under Government Auditing Standards. This finding relates to both the financial statements and federal awards. As a result, the details of this finding are reported within "Section 3: Federal Award Findings and Questioned Costs" of the Schedule of Findings and Questioned Costs.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION 3: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. DEPARTMENT OF AGRICULTURE

2021-001: Continue to Improve Controls over SNAP Payments

2021-019: Review and Document Service Organization Control Reports of Third-Party Service Providers

2021-020: Improve Service Provider Oversight

2021-061: Follow Eligibility Requirements for Women, Infants and Children Program

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

U.S. DEPARTMENT OF EDUCATION

2021-073: Reconcile Federal Assistance Programs

Applicable to: Northern Virginia Community College

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Student Financial Assistance Cluster - 84.268, 84.063

Federal Award Number and Year: Various - 2021

Name of Federal Agency: U.S. Department of Education

Type of Compliance Requirement - Criteria: Cash Management - 34 CFR § 685.300(b)(5), 34 CFR § 685.102(b)

Known Questioned Costs: \$0

Northern Virginia Community College (NVCC) personnel were unable to provide sufficient documentation showing reconciliations of its accounting records with the federal systems used to authorize and request federal student aid. Specifically, we noted the following deficiencies:

Student Financial Aid Office personnel could not provide documentation of NVCC's records with the School Account Statement (SAS) received from U.S. Department of Education's (ED's) Common Origination and Disbursement (COD) system. NVCC management indicated this was the result of a misunderstanding of the regulations. Rather than reconciling the ending cash balance on the monthly reports, the Student Financial Aid Office focused on the individual mismatches between its internal records and COD and resolving batch errors during the month.

Controller's Office personnel could not provide documentation of reconciliations of NVCC's accounting records with ED's grants management system and its bank account. NVCC management indicated this was the result of not prioritizing the monthly reconciliations of its internal records with the grants management system. The Controller's Office reconciles its student accounts to the grants management system when a drawdown occurs, but drawdowns do not occur monthly, and that reconciliation does not include the general ledger.

In accordance with 34 CFR 685.300(b)(5) and 34 CFR 685.102(b), institutions must reconcile institutional records with Direct Loan funds received from the Secretary and Direct Loan disbursement records submitted to and accepted by the Secretary. Each month, COD provides institutions with a SAS data file which consists of a cash summary, cash detail, and loan detail records to aid in this reconciliation process. Chapter 6 (Reconciliation in the Direct Loan Program) of the Federal Student Financial Aid Handbook details the reconciliation requirements.

By not documenting a monthly reconciliation of federal Direct Loans, NVCC places itself at risk of not identifying issues and resolving them before they become a systemic problem. Systemic problems could result in federal noncompliance and may lead to potential adverse actions and impact participation by the institution in Title IV programs.

The Student Financial Aid Office and the Controller's Office should perform and retain sufficient documentation of the monthly reconciliations and resolve reconciling items between NVCC's financial systems, ED's grants management system and COD records in a timely manner to ensure compliance with federal regulations.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-074: Improve Notification Process for Federal Loan Awards to Students

Applicable to: Northern Virginia Community College

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Student Financial Assistance Cluster - 84.268, 84.063

Federal Award Number and Year: Various - 2021

Name of Federal Agency: U.S. Department of Education

Type of Compliance Requirement - Criteria: Special Tests and Provisions - 34 CFR § 668.165(a)(2)

Known Questioned Costs: \$0

The NVCC Financial Aid Office did not notify students awarded federal Direct Loans for two of 25 (8%) borrowers that received loans for the weeks of November 11, 2020, and March 2, 2021. The CFR

requires written award notifications to students including important details on the rights, options, and requirements of the student loan.

In accordance with 34 CFR 668.165(a)(2), institutions should properly notify students receiving federal Direct Loans, in writing, of the date and amount of the disbursement, the student's right to cancel all or a portion of a loan or loan disbursement, and the procedure and time by which the student must notify the institution that he or she wishes to cancel the loan. Additionally, 34 CFR 668.165 (3) (i – ii) indicates that for Direct Loans, the institution must provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student's account at the institution if the institution obtains affirmative confirmation and no later than seven days if the institution does not obtain an affirmative confirmation.

The Financial Aid Office uses an automated system to send the required notifications to borrowers; however, the existing process does not include edit checks to determine proper generation and distribution of notifications to students following the posting of disbursements. Consequently, staff were not aware of outdated query language within the automated system that prevented the creation of notifications for borrowers receiving federal Direct Loans.

Not properly notifying students in accordance with federal regulations may result in adverse actions and impact the institution's participation in Title IV programs. Additionally, improper notification could limit the amount of time a student or parent has to make an informed decision on whether to accept or reject a loan. The Financial Aid Office should revise the query language that triggers the loan notification process to ensure proper notification to all students receiving federal Direct Loans.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-075: Promptly Return Unclaimed Aid to the Department of Education

Applicable to: James Madison University; Old Dominion University; Radford University; University of Virginia – Academic Division; Virginia State University

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Student Financial Assistance Cluster - 84.268, 84.063

Federal Award Number and Year: Various - 2021

Name of Federal Agency: U.S. Department of Education

Type of Compliance Requirement - Criteria: Special Tests and Provisions - 34 CFR § 668.164(l)

Known Questioned Costs: \$240,778

The institutions noted below did not promptly return unclaimed student financial aid funds to ED within the required timeframe. In accordance with 34 CFR 668.164(l), if an institution attempts to disburse funds by check and the recipient does not cash the check, the institution must return the funds no later than 240 days after the date it issued that check or no later than 45 days after a rejected electronic funds transfer (EFT). Not returning funds timely can result in federal noncompliance and subject the institution to potential adverse actions affecting the institution's participation in Title IV aid programs.

James Madison University's (JMU) Business Office personnel did not return unclaimed student financial aid funds to the U.S. Department of Education within the required timeframe. Specifically, in nine of 106 (8%) unclaimed checks returned; the Business Office was up to 12 days late. JMU management were aware of the unclaimed checks, however staff were unable perform follow-up reviews due to the COVID-19 pandemic and staff turnover.

Old Dominion University's (ODU) personnel did not return unclaimed student financial aid funds to ED within the required timeframe. We reviewed the population of students with unclaimed aid outstanding that exceeded the required timeframe for return of funds to ED. For the population of 65 students, \$79,058 of unclaimed aid was not returned within the required timeframe. The underlying cause of the errors is staffing shortages, leading to staff overlooking 65 checks in the due diligence process.

Radford University (RU) personnel did not return unclaimed student financial aid funds to ED within the required timeframe. RU did not return \$2,853 in unclaimed aid timely for aid year 2021. After reviewing the full population of 47 students with aid outstanding, \$374 has not yet been returned to ED. The primary underlying cause for the noncompliance is RU escheated the funds to the Commonwealth of Virginia rather than returning the funds to ED.

University of Virginia – Academic Division's (Academic Division) Student Financial Services Office personnel did not return unclaimed student financial aid funds to ED within the required timeframe. We reviewed the population of students with unclaimed aid outstanding exceeding the required timeframe for return of funds to ED. For the population of 22 students, \$55,692 of unclaimed aid was not returned

within the required timeframe. Academic Division management indicated the delays resulted from COVID-19 operational changes including but not limited to adapting to changes with the start dates of the fall and spring terms; adjusting housing and dining charges; prioritizing student relief by suspending collection activity; processing significantly increased volumes of student refunds; tracking and adjusting changes with the comprehensive fee and revised billing due dates; and transitioning of staff responsibilities.

Virginia State University (VSU) personnel did not return unclaimed student financial aid funds to ED within the required timeframe. We reviewed the population of students with unclaimed aid outstanding exceeding the required timeframe for return of funds to ED. For the population of 85 students, \$102,801 of unclaimed aid was not returned with the required timeframe. VSU has a contract with a third-party servicer to process refunds. However, VSU is currently transitioning the contract to a new third-party servicer. The primary underlying cause for the noncompliance is VSU has no defined procedure in place to track and return unclaimed Title IV.

Each institution should evaluate current policies and procedures for returning unclaimed Title IV funds timely and implement corrective action to prevent future noncompliance. If an institution is unable to successfully contact the federal aid recipient and the check remains uncashed or the EFT is rejected, the institution should return the unclaimed funds to ED within the required timeframe.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-076: Properly Process Return of Title IV Calculations

Applicable to: Norfolk State University

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Student Financial Assistance Cluster - 84.268, 84.063

Federal Award Number and Year: Various - 2021

Name of Federal Agency: U.S. Department of Education

Type of Compliance Requirement - Criteria: Special Tests and Provisions - 34 CFR § 668.22

Known Questioned Costs: \$487

Norfolk State University's (NSU) Office of Financial Aid personnel did not consistently perform accurate return of Title IV (R2T4) calculations during aid year 2021. We determined the Office of Financial Aid is calculating returns accurately except when disbursing Federal Supplemental Educational Opportunity Grants (FSEOG). NSU's student information system has a mechanism to identify the matching requirement for FSEOG. Due to NSU inaccurately coding the matching requirement, the calculation used 75 percent of each applicable student's FSEOG disbursement instead of 100 percent.

As a result, for four out of 25 (16%) students reviewed, NSU personnel should have returned a total of \$487 additional unearned funds to ED.

In accordance with 34 CFR 668.22, when a recipient of a Title IV grant or loan assistance withdraws from an institution during a period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date. An institution must use the full amount of FSEOG if ED supplied the entirety of the FSEOG funds. NSU has a waiver from the FSEOG matching requirement, and as such, ED provides the full amount of FSEOG grants. NSU personnel should configure its system to accurately calculate the return of Title IV funds using 100 percent of a student's FSEOG disbursement.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-077: Promptly Return Unearned Title IV Funds to Department of Education

Applicable to: Old Dominion University

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Student Financial Assistance Cluster - 84.268, 84.063

Federal Award Number and Year: Various - 2021

Name of Federal Agency: U.S. Department of Education

Type of Compliance Requirement - Criteria: Special Tests and Provisions - 34 CFR § 668.21(b)

Known Questioned Costs: \$0

ODU personnel did not consistently return Title IV funds to ED within the required timeframe. The primary cause for the noncompliance is attributable to staffing challenges during aid year 2021 in both the Financial Aid and Registrar's Offices, as well as transitioning to a remote work environment. For 11 out of 21 students (52%), the date of return of unearned funds is greater than 45 days after the date of determination.

In accordance with 34 CFR 668.21(b), the institution must return those funds for which it is responsible as soon as possible, but no later than 45 days, after the date that the institution becomes aware that a student has withdrawn. By not returning funds timely, the institution is not in compliance with federal requirements and may be subject to potential adverse actions affecting ODU's participation in Title IV programs.

ODU Management should review its current procedures and resources and should implement corrective measures to ensure business continuity and return unearned Title IV funds to ED in a timely manner.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-078: Improve Compliance over Enrollment Reporting

Applicable to: James Madison University; Norfolk State University; Northern Virginia Community College; Old Dominion University; Virginia State University; Virginia Polytechnic Institute and State University; Radford University

Prior Year Finding Number: 2020-080

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Student Financial Assistance Cluster - 84.268, 84.063

Federal Award Number and Year: Various - 2021

Name of Federal Agency: U.S. Department of Education

Type of Compliance Requirement - Criteria: Special Tests and Provisions - 34 CFR § 685.309

Known Questioned Costs: \$0

The institutions noted below did not properly report accurate and or timely enrollment data to ED using the National Student Loan Data System (NSLDS) in accordance with 34 CFR 685.309, Dear Colleague Letter GEN-12-06 and the NSLDS Enrollment Guide, for students that had withdrawn, graduated, or changed enrollment levels.

JMU Registrar's Office personnel did not report accurate and/or timely enrollment data to NSLDS for students that had withdrawn or had an enrollment level change. The underlying cause of the errors is a combination of factors including programming language errors resulting in the transmission of incorrect data fields and the timing of when JMU submitted the last enrollment report. From a review of 51 students, we identified the following deficiencies:

- The effective date of the applicable enrollment status change was not accurate for six students (12%);
- The enrollment level status was inaccurate for one student (2%); and
- JMU did not report the withdraw status change at the program level in NSLDS for one student (2%).

NSU Registrar's Office personnel did not report accurate and timely enrollment data to NSLDS for students that had graduated, withdrawn, or had another applicable enrollment level change. The underlying cause of the errors is a combination of factors including late batches, NSU reporting students as withdrawn rather than graduated for fall 2020, batch overwrites, and other concerns that NSU will

have to research with its third-party servicer. From a review of 50 students, we identified the following deficiencies:

- The enrollment status was inaccurate for 15 students (30%);
- The effective date was inaccurate for 32 students (64%);
- NSU did not report enrollment status changes timely for 49 students (98%); and
- At least one campus or program level field deemed critical was inaccurate for 33 students (66%).

NVCC Registrar's Office personnel did not report accurate and/or timely enrollment data to NSLDS for students that had an enrollment level change, graduated, or withdrew. The underlying cause of the errors is primarily related to staff turnover and prioritizing resources to address the COVID-19 pandemic. From a review of 40 students, we identified the following deficiencies:

- The enrollment status was inaccurate for 11 students (28%);
- The effective date was inaccurate for 12 students (30%);
- NVCC did not report enrollment status changes timely for 17 students (43%); and
- At least one campus or program level field deemed critical was inaccurate for 15 students (38%).

ODU personnel did not report accurate and/or timely enrollment data to NSLDS for students that had withdrawn or had an enrollment level change. The underlying cause of the errors is a combination of factors including date/time stamp programming language errors, a keying error, and a lack students providing identifying data which correspond to a field used to update NSLDS. For enrollment status changes other than graduated or withdrawn statuses, the effective date discrepancies resulted at the program reporting level. From a review of 50 students, we identified the following deficiencies:

- The enrollment status was inaccurate for nine students (18%);
- The effective date was inaccurate for 18 students (36%);
- ODU did not report enrollment status changes timely for 11 students (22%); and
- At least one campus or program level field deemed critical was inaccurate for 18 students (36%).

Radford University (RU) personnel did not report accurate student status change data to the NSLDS. We relied on fieldwork performed by RU's Audit and Advisory Services related to unofficial

withdrawals and other status changes, which included graduates for fall 2020. The underlying cause of the errors relates to keying errors, transitioning processes from Jefferson College of Health Sciences to RU, and prioritizing resources to address the COVID-19 pandemic. A review of 40 selected students noted the following deficiencies:

- The effective date was inaccurate for one student withdrawal out of eight (13%);
- The effective date for the program level field was inaccurate for five students (13%);
- The student's enrollment status did not agree between the student information system and NSLDS for two students (5%); and
- RU reported the student's enrollment status accurately in NSLDS but incorrectly in the student information system for one student (3%).

Virginia Polytechnic Institute and State University Registrar's Office personnel did not report accurate program level enrollment data to NSLDS for students that had an enrollment level change. The underlying cause of the errors is a combination of programming language errors resulting in the transmission of incorrect data fields. From a review of 40 students, we identified the following deficiencies:

- The effective date was inaccurate for ten students (25%).

VSU Registrar's Office personnel did not report accurate and/or timely enrollment data to NSLDS for students that had an enrollment level change, graduated, or withdrew. The underlying cause of the errors is related to staff turnover and prioritizing resources to address the COVID-19 pandemic. From a review of 39 students, we identified the following deficiencies:

- The enrollment status was inaccurate for five students (13%);
- The effective date was inaccurate for nine students (23%);
- VSU did not report enrollment status changes timely for 17 students (44%); and
- At least one campus or program level field deemed critical was inaccurate for nine students (23%).

Not properly and accurately reporting a student's enrollment status may interfere with establishing a student's loan status, deferment privileges, and grace periods. In addition, the accuracy of the data reported by each institution is vital to ensuring that federal Direct Loan records and other federal student records remain updated.

Each institution should evaluate its current enrollment reporting procedures. Institutional management should implement corrective measures to prevent future noncompliance. Where

applicable, management should also consider implementing a quality control review process to monitor the accuracy of campus and program-level batch submissions.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-079: Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act

Applicable to: George Mason University; Norfolk State University; University of Virginia-Academic Division

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Student Financial Assistance Cluster - 84.268, 84.063

Federal Award Number and Year: Various - 2021

Name of Federal Agency: U.S. Department of Education

Type of Compliance Requirement - Criteria: Special Tests and Provisions - 16 CFR § 314.4

Known Questioned Costs: \$0

The institutions noted below are not in compliance with the Gramm-Leach-Bliley Act (GLBA). Federal regulations consider institutions of higher education, because of their engagement in financial assistance programs, to be financial institutions that must comply with Public Law 106-102, known as the GLBA. Related regulations in 16 U.S. CFR 314.4 require organizations to develop, implement, and maintain the information security program to safeguard customer information and complete a risk assessment that includes consideration of risks and mitigating controls in each relevant area of operation. The regulations require a risk assessment that considers risks for the following elements:

- employee training and management;
- information systems, including network and software design, as well as information processing, storage, transmission, and disposal; and
- detecting, preventing, and responding to attacks, intrusions, or other system failures.

George Mason University (GMU) does not implement cybersecurity requirements of the GLBA for some systems containing customer information in accordance with the CFR and University policy. GMU completed a SSP that identifies risks to the security, confidentiality, and integrity of customer information and assesses the safeguards in place to control these risks for two systems, including the financial system that stores student and financial data. However, GMU has not evaluated each of their systems to determine what systems contain customer information. GMU also has not completed a sensitive systems list and completed an SSP for each system on the sensitive systems list. Due to

resource constraints and project prioritization, GMU has not yet conducted the risk evaluations and implemented the controls necessary to meet the cybersecurity requirements of the GLBA for each system containing customer information.

NSU does not implement cybersecurity requirements of the GLBA for some of its sensitive systems in accordance with the CFR and its University Information System Security policy. While NSU incorporates the GLBA cybersecurity requirements in its risk assessment process and SSP, NSU has completed the documentation for nine of 19 sensitive systems. NSU has started their plan to conduct risk assessments and to complete an SSP for each of its identified sensitive systems. However, due to resource constraints, NSU has not yet completed the risk assessment process or the development of SSP's for all its sensitive systems.

Academic Division does not consider certain required elements of the GLBA within risk assessments of systems containing nonpublic customer information. Academic Division completed a risk assessment for two systems that contain nonpublic customer information. However, the risk assessments do not include all required elements of the GLBA. Additionally, Academic Division did not assess the risk for all systems that contain nonpublic customer information. Academic Division was unaware of the requirements of the GLBA and assumed that its system risk assessments would meet the requirements. As a result, Academic Division did not consider certain risks that may impact its IT environment and safeguards that are either in place or that it needs to implement to mitigate those risks, respectively.

Without implementing cybersecurity requirements of the GLBA for each system containing nonpublic customer information, institutions may not be able to ensure the security and confidentiality of customer information, protect against any anticipated threats or hazards to the security or integrity of such information, and protect against unauthorized access to or use of such information that could result in substantial harm or inconvenience to any customer.

Each institution should evaluate its systems to determine what systems contain customer information, perform a risk assessment as required by GLBA, and document risks that may impact the IT environment. Ensuring compliance with the GLBA will protect the confidentiality, integrity, and availability of student information within each institution's IT environment.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-080: Properly Complete Exit Counseling for Federal Direct Loan Borrowers

Applicable to: James Madison University; Old Dominion University; University of Virginia-Academic Division; Virginia State University

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Student Financial Assistance Cluster - 84.268, 84.063

Federal Award Number and Year: Various - 2021

Name of Federal Agency: U.S. Department of Education

Type of Compliance Requirement - Criteria: Other - 34 CFR § 685.304(b)(3)

Known Questioned Costs: \$0

The institutions noted below did not properly complete exit counseling for federal Direct Loan borrowers. In accordance with 34 CFR 685.304(b)(3), if a student borrower withdraws from a school without the school's prior knowledge or fails to complete the exit counseling as required, exit counseling must, within 30 days after the school learns that the student borrower has withdrawn from the school or failed to complete the exit counseling as required, be provided either through interactive means, by mailing written counseling materials to the student borrower at the student borrower's last known address, or by sending written counseling materials to an email address provided by the student borrower that is not an email address associated with the school sending the counseling materials. By not performing this function, students may not receive the relevant information related to repayment of their student loans.

JMU's Financial Aid and Scholarship Office personnel did not confirm all federal Direct Loan borrowers that dropped to less than half-time enrollment completed online exit counseling. From a review of 31 students, we identified that JMU did not provide five borrowers (16%) the required exit counseling materials. The Financial Aid and Scholarship Office uses an automated system to send the required exit counseling communications to borrowers; however, the existing process does not include edit checks to determine proper generation and distribution of exit counseling materials to students following withdrawal, graduation, or enrollment at less than half-time. Consequently, staff were not aware of programming language within the automated system that prevented the creation of the exit counseling communications to some borrowers receiving Direct Loans when they dropped to less than half-time, but stayed enrolled for at least one credit hour, during the term.

ODU personnel did not consistently confirm that all federal Direct Loan borrowers who graduated or withdrew received exit counseling materials in accordance with federal requirements. From a review of 25 students, we identified that ODU did not provide three borrowers (12%) the required exit counseling materials to the borrower's last known address or an alternate email address when the student had not completed exit counseling. The underlying cause is that, per policy, ODU personnel only notify borrowers of the exit counseling requirement through their institutional email address.

VSU's Office of Financial Aid personnel did not consistently provide follow-up exit counseling notifications to federal Direct Loan borrowers that dropped to less than half-time enrollment. From a

review of 25 students, we identified three borrowers (12%) where VSU initially sent the required exit counseling materials to the institutional email address; however, VSU did not send follow-up notification to each borrower's last known address or alternate email address as required. During fall 2020 and spring 2021, the Office of Financial Aid changed its process for sending exit counseling notification to students that dropped to less than half-time enrollment due to a transition to teleworking. This change prevented the financial aid office from sending exit counseling notifications to an alternate email address as required.

Academic Division's Student Financial Services office personnel did not confirm all federal Direct Loan borrowers that graduated or withdrew completed online exit counseling. Academic Division management indicated the delays resulted from COVID-19 operational changes including but not limited to adapting to changes with the start dates of the fall and spring terms; adjusting housing and dining charges; and tracking and adjusting changes with the comprehensive fee and revised billing due dates; as well as a need to refine the process. From a review of 35 students, Student Financial Services did not provide the required exit counseling for nine borrowers (26%).

Each institution should enhance current procedures related to sending exit counseling materials to federal Direct Loan borrowers and ensure it properly notifies all applicable borrowers of exit counseling requirements through a non-institutional email address, by mail at the student's last known address, or by interactive electronic means.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

2021-024: Improve Information Security Program and Controls

2021-025: Continue Improving Web Application Security

2021-026: Continue Improving IT Risk Management Program

2021-037: Remove Separated Employee Access in a Timely Manner

2021-047: Continue Developing Record Retention Requirements for Electronic Records

2021-049: Continue Improving IT Change and Configuration Management Process

2021-067: Strengthen Process over Medicaid Coverage Cancellations

2021-069: Continue to Communicate Subrecipient Monitoring Responsibilities to the Coordinators

2021-070: Ensure Appropriate Oversight over Divisions' Monitoring Activities

2021-071: Evaluate Subrecipients' Risk of Noncompliance

2021-072: Review Non-Locality Subrecipients' Audit Reports and Communicate Results Timely

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The

details of these findings are reported within “Section 2: Financial Statement Findings” of the Schedule of Findings and Questioned Costs.

2021-081: Improve Accuracy of Provider Relief Fund Reporting

Applicable to: University of Virginia-Medical Center

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Provider Relief Fund - 93.498 (COVID-19)

Federal Award Number and Year: The Rector and Visitors of the Univ of Virginia - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Reporting - Sections 4.10 and 4.13 of the Health

Resources and Services Administration (HRSA) Provider Relief Fund (PRF) Reporting Portal User Guide – Reporting; Date: December 30, 2021

Known Questioned Costs: \$0

The Medical Center reported expenses reimbursed via other federal sources as Provider Relief Fund (PRF) expenses in its required Health and Human Services Health Resources and Services Administrator (HRSA) report. HRSA’s PRF Reporting User Guide (the Guide), Section 4.10, states that the reporting entity is to use the Other PRF Expenses section of the report to submit quarterly expenses reimbursed with “Other PRF Payments.” The Guide defines “Other PRF Payments” as “all General Distribution payments and Targeted Distribution payments, except for those payments categorized as Nursing Home Infection Control payments.” The Medical Center received general distribution payments due to its status as a recognized Medicare fee-for-service provider. In addition, the Medical Center overstated the lost revenues it reported in the Lost Revenues section of its HRSA PRF report by \$3.5 million due to the inclusion of a legally separate component unit that filed a separate HRSA PRF report for its use of PRF funds.

Per Medical Center management, the Medical Center intended to apply its PRF general distribution payments to lost revenues, as allowed under the terms and conditions of the PRF. Per Section 4.13 of the Guide, the calculation of lost revenues “will be applied to the balance of the Other PRF payments (after reported expenses are deducted) to determine the total dollar amount of PRF payments expended for the Payment Received Period.” A misunderstanding of what was to be reported in the Other PRF Expenses section of the HRSA PRF report resulted in improper inclusion of expenses reimbursed by non-PRF sources. Additionally, frequently asked questions published by HRSA provide guidance stating parent entities may report on a subsidiary’s general distribution payments regardless of which organization received the general distribution payment. However, as the Medical Center did not report on its subsidiary’s general distribution payments as part of the Medical Center’s HRSA PRF report, it should have excluded associated lost revenues for the subsidiary to allow for appropriate separate reporting to HRSA. Inclusion of lost revenues associated with the Medical Center’s subsidiary was due to an oversight during the preparation of the report and a lack of secondary review by Medical Center personnel independent of the preparation of the report. As a result of improperly reporting

expenses in the Other PRF Expenses section and overstating lost revenues in the HRSA PRF report, the Medical Center supplied HRSA with incorrect information regarding its use of PRF receipts.

The Medical Center should seek to clarify any uncertainty regarding PRF reporting requirements by directly contacting HRSA and should consider implementing a secondary review process to ensure proper reporting in accordance with the Guide. Additionally, the Medical Center should revise the information reported in steps nine and twelve of its HRSA report in its next reporting submission. Ensuring the accuracy of information will help to improve HRSA's ability to make appropriate decisions based on data reported.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-082: Complete FFATA Reporting for First Tier LIHEA Subawards

Applicable to: Department of Housing and Community Development

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Low-Income Home Energy Assistance - 93.568 (COVID-19)

Federal Award Number and Year: 2001VALIEA - 2021

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Reporting - 2 CFR § 170 Appendix A

Known Questioned Costs: \$0

The Department of Housing and Community Development (Housing and Community Development) did not complete Federal Funding Accountability and Transparency Act (FFATA) reporting for the Low-Income Home Energy Assistance (LIHEA) federal grant program. During fiscal year 2021, Housing and Community Development disbursed approximately \$10 million in first-tier subawards to 18 different subrecipients. First-tier subawards account for approximately 10 percent of the program's fiscal year expenses. Further, the LIHEA federal grant program has four required federal reporting requirements, and the Commonwealth demonstrated compliance with the three other federal reporting requirements.

Title 2 CFR Part 170 Appendix A requires the non-federal entity to report each obligating action, exceeding \$30,000, to the FFATA Subaward Reporting System (FSRS). Housing and Community Development did not report this information to FSRS because program personnel were unaware of this requirement. Not uploading obligating actions to FSRS could result in a citizen or federal official having a distorted view as to how Housing and Community Development is obligating federal funds.

Housing and Community Development should update its policies and procedures related to FFATA reporting to ensure it reports obligating actions to FSRS. Additionally, it should periodically review FSRS to ensure that it contains the most recent award information.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-083: Continue to Ensure Consistent Application of Subrecipient Monitoring Controls

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2020-087

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Low-Income Home Energy Assistance - 93.958 (COVID-19)

Federal Award Number and Year: B09SM010053 - 2019

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 45 CFR § 75.352

Known Questioned Costs: \$0

DBHDS Divisions of Administrative Services (Administrative Services) and Community Services (Community Services) continue to improve processes to ensure consistent application of subrecipient monitoring controls. However, there are three out of eight (38%) consumer-run peer support programs that are subrecipients of the Block Grants for Community Mental Health Services (Mental Health Block Grant) federal program which are being treated as contractors instead of subrecipients.

Following the identification of this issue during our fiscal year 2020 audit, DBHDS implemented subrecipient funding agreements to ensure proper application of subrecipient monitoring controls for five of these eight entities. DBHDS plans to implement subrecipient funding agreements with the remaining three entities following the expiration of the current contract terms. Additionally, during fiscal year 2021, DBHDS improved the process for assessing risk and monitoring for all eight consumer-run peer support subrecipients, but did not properly communicate federal award information to the three entities that are classified as contractors.

45 CFR § 75.352(a) requires that every subaward is clearly identified to the subrecipient as a subaward and includes the required federal award information at the time of the subaward and, if any of these data elements change, include the changes in subsequent subaward modification. As DBHDS is not consistently communicating federal award requirements to subrecipients there is an increased risk that subrecipients are not properly identifying and accounting for Mental Health Block Grant funds which could result in unallowable or questionable costs.

DBHDS should continue to transition the three remaining entities to a subrecipient funding agreement following the expiration of current contract terms. DBHDS should ensure that these agreements properly communicate subawards to subrecipients in accordance with 45 CFR § 75.352(a). Further, DBHDS should continue to improve the coordination and oversight of subrecipient monitoring to ensure Administrative Services and Community Services apply consistent subrecipient monitoring controls in accordance with CFR requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF HOMELAND SECURITY

2021-065: Ensure Appropriate Oversight over Divisions' Monitoring Activities

The finding referenced above represents a compliance finding that could have a direct and material effect on the financial statements and is required to be reported under Government Auditing Standards. This finding relates to both the financial statements and federal awards. The details of this finding is reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

2021-084: Complete Federal Funding Accountability and Transparency Act Reporting

Applicable to: Department of Emergency Management

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Disaster Grants - Public Assistance (Presidentially Declared Disasters) - 97.036 (COVID-19)

Federal Award Number and Year: 4512DRVAP00000001 - 2021

Name of Federal Agency: U.S. Department of Homeland Security

Type of Compliance Requirement - Criteria: Reporting - 2 CFR § 170 Appendix A

Known Questioned Costs: \$0

Emergency Management did not complete FFATA reporting for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) federal grants program. During fiscal year 2021, Emergency Management disbursed approximately \$33 million in first-tier subawards from the Disaster Grants program to a subrecipient. First-tier subawards account for approximately 15 percent of the program's fiscal year expenses.

Title 2 U.S. Code of Federal Regulations (CFR) Part 170 Appendix A requires the non-federal entity to report each obligating action exceeding \$30,000 to the FFATA Subrecipient Reporting System (FSRS).

Emergency Management did not report this information due to the COVID-19 vaccination effort that took place during the fiscal year. Not uploading obligating actions to the FSRS could result in a citizen or federal official having a distorted view as to how Emergency Management is obligating federal funds.

Emergency Management should complete the necessary FFATA reporting requirements in accordance with 2 CFR 170 Appendix A.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

2021-085: Submit FFATA Reporting Changes Timely

Applicable to: Department of Housing and Community Development

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster - 14.272

Federal Award Number and Year: B-13-DS-51-0001 - 2017

Name of Federal Agency: U.S. Department of Housing and Urban Development

Type of Compliance Requirement - Criteria: Reporting - 2 CFR § 170 Appendix A

Known Questioned Costs: \$0

Housing and Community Development did not submit a revision to its FFATA reporting for one of its Community Development Block Grant-National Disaster Resilience (CDBG-NDR) subrecipients in a timely manner. Housing and Community Development modified the award terms and amount with one of its subrecipients receiving CDBG-NDR federal grant funds in June 2017. This obligating action increased the award amount by \$250,000, which represents a five percent increase from the original award amount.

Title 2 CFR Part 170 Appendix A requires that non-federal entities report each action to first-tier subawards no later than the end of the month following the month in which the obligation was made. Housing and Community Development did not upload this action to the FSRS timely because of a management oversight and difficulties logging into FSRS. Not uploading changes to FSRS timely could result in a citizen or federal official having a distorted view as to how Housing and Community Development is obligating federal funds.

Housing and Community Development subsequently updated the FSRS after this matter was brought to their attention. Housing and Community Development should update its policies and

procedures related to FFATA reporting to ensure it reports actions to FSRS timely. Additionally, it should periodically review FSRS to ensure that it contains the most recent award information.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF LABOR

2021-062: Comply with Federal Requirements for Payment of Federal Pandemic Unemployment Compensation

2021-063: Comply with Federal Requirements for Pandemic Unemployment Assistance Payments

2021-064: Comply with Federal Requirements for Review of Tax Performance System

2021-066: Comply with Federal RESEA Requirements

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

2021-086: Submit Required Reports Timely

Applicable to: Virginia Employment Commission

Prior Year Finding Number: 2020-091

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Unemployment Insurance - 17.225 (COVID-19)

Federal Award Number and Year: UI233F2000 - 2021

Name of Federal Agency: U.S. Department of Labor

Type of Compliance Requirement - Criteria: Reporting - 2 CFR § 200.300(b), Department of Labor Handbooks ETA 336 and 401

Known Questioned Costs: \$0

The Commission did not submit Employment and Training Administration (ETA) Reports by their required deadlines. The Commission was late filing reports in three quarterly reporting areas for one of four reports (25%) filed. Labor Handbooks 336 and 401 (Handbooks) require specific filing dates for all reports. These reports provide information to Labor, which is used to measure the performance and effectiveness of various unemployment-related programs. Grant agreements between the Commission and Labor require the Commission to submit required reports timely and in accordance with the Handbooks. Failure to submit reports timely may cause delays in funding from Labor or suspension of

funds needed for ongoing Commission operations. In addition, continued delays could result in additional federal oversight.

The Commission made progress in this area; however, the late filing issues remain due to continued increased workloads and staffing shortages. The Commission should file all reports by the required due date and should update internal policies and procedures for each required report to provide clear guidance for report submissions and consequences for late filing.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF THE TREASURY

2021-087: Ensure Proper Monitoring over Outsourced Programmatic Functions

Applicable to: Department of Small Business and Supplier Diversity

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Coronavirus Relief Fund - 21.019 (COVID-19)

Federal Award Number and Year: SLT0022 - 2021

Name of Federal Agency: U.S. Department of the Treasury

Type of Compliance Requirement - Criteria: Activities Allowed or Unallowed - 2 CFR § 200.303

Known Questioned Costs: \$114,290

The Department of Small Business and Supplier Diversity (DSBSD) is not properly monitoring its small business grant eligibility process for the Rebuild Virginia Small Business Grant Program (Rebuild VA), which was established to help Virginia's small businesses manage the impacts associated with the COVID-19 pandemic and funded through the Coronavirus Relief Fund federal grant program. DSBSD contracted with a third-party service provider to perform application reviews and eligibility determinations on behalf of DSBSD. However, DSBSD did not perform adequate reviews of the outsourced functions prior to distributing grants to small businesses.

The Commonwealth's Secretary of Commerce and Trade established the eligibility requirements for this program, which include limits on gross annual revenue and total number of employees for small businesses operating in Virginia. Under those requirements, eligible applicants received Rebuild VA grant payments equal to three times the average monthly operating expenses in addition to any COVID-19 related expenses, up to a maximum of \$100,000. DSBSD's third-party service provider determined the total grant award for each grant. During our review of selected payments, we identified two grant payments that the third-party service provider improperly calculated under the eligibility requirements established by the Secretary of Commerce and Trade. These miscalculations resulted in an overpayment

by DSBSD to grantees of \$114,290. Both overpayments were a result of errors by the third-party service provider during review of the applicants' supporting documentation and calculation of the grant award.

The Commonwealth CAPP Manual Topic 10305 requires agencies to have adequate interaction with service providers to gain an appropriate understanding of the service provider's control environment. In addition, an agency must maintain oversight over third-party service providers in order to gain assurance over outsourced operations. Further, 2 CFR § 200.303 states that non-federal entities must establish and maintain effective internal control over federal awards and provide reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Although DSBSD had an appropriate understanding of the multiple review levels performed by the third-party service provider for all program eligibility determinations, it did not dedicate resources to maintain proper oversight over the outsourced functions. Proper oversight could have prevented the overpayments noted above. Without proper monitoring of these operations, DSBSD cannot provide reasonable assurance that the third-party service provider is maintaining proper internal controls over eligibility determinations as required by federal regulations and places itself at risk of having to return money to the federal government for non-compliance that could occur at the third-party service provider.

Although DSBSD is not currently accepting applications for this program, DSBSD will likely receive additional funding to continue the efforts of supporting small businesses in the Commonwealth to manage the impacts associated with the COVID-19 pandemic. Therefore, DSBSD should dedicate resources to ensure proper monitoring over outsourced application reviews and eligibility determinations, where applicable.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-088: Obtain Assurance over Third-Party Service Provider's Internal Controls

Applicable to: Department of Housing and Community Development

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Emergency Rental Assistance Program (ERA) - 21.023 (COVID-19)

Federal Award Number and Year: ERA0402 - 2021

Name of Federal Agency: U.S. Department of the Treasury

Type of Compliance Requirement - Criteria: Eligibility - 2 CFR § 200.303(a)

Known Questioned Costs: \$0

Housing and Community Development is not obtaining assurance over its third-party service provider's internal controls supporting eligibility determinations for the ERA Program. Between February 2021 and June 2021, the third-party service provider determined eligibility for nearly 14,000 tenants which led to payment amounts totaling approximately \$92 million.

Topic 10305 of the CAPP Manual states that the agency must have adequate interaction with the service provider to gain an appropriate understanding of the service provider's control environment and maintain oversight over third-party service providers to gain assurance over outsourced operations. Further, 2 CFR § 200.303 states that non-federal entities must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Finally, 2 CFR § 200.501(g) states that auditees are responsible for ensuring compliance with procurement transactions and must review the contractor's records to ensure compliance.

While Housing and Community Development was able to demonstrate that it had adequate interactions with the third-party service provider, it was unable to provide evidence that it maintained oversight over third-party service providers to gain assurance over outsourced operations. Without doing such, Housing and Community Development is unable to assure itself that the third-party service provider is maintaining proper internal control over eligibility determinations and places itself at risk of having to return money to the Federal Government for non-compliance that could occur at the third-party service provider. Housing and Community Development was unable to gain assurance over outsourced operations because it did not have the time and resources to maintain oversight or review the third-party service provider's records for compliance.

Housing and Community Development recognizes this risk and is developing a plan to obtain assurance over outsourced operations. This plan includes, but is not limited to, transitioning third-party service provider data to Housing and Community Development, and performing spot checks to evaluate the accuracy of the data, including eligibility determinations. Housing and Community Development should continue developing and executing its plan for obtaining assurance over its third-party service provider.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-089: Obtain Assurance that Subrecipients are not Suspended or Debarred

Applicable to: Department of Housing and Community Development

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Emergency Rental Assistance Program - 21.023 (COVID-19)

Federal Award Number and Year: ERA0402 - 2021

Name of Federal Agency: U.S. Department of the Treasury

Type of Compliance Requirement - Criteria: Procurement and Suspension and Debarment - 2 CFR § 180.300

Known Questioned Costs: \$0

Housing and Community Development did not confirm that its subrecipient for the ERA program was not suspended or debarred before entering a covered transaction. In fiscal year 2021, Housing and Community Development advanced funded this subrecipient \$135 million to implement a program to determine landlord eligibility and process payments to eligible applicants.

Title 2 CFR § 180.200 states that covered transactions include contracts for goods and services awarded under a non-procurement transaction and requires the non-federal entity to verify that the party with whom it intends to do business is not excluded or disqualified when it enters a covered transaction with another party at the next lower tier. Title 2 CFR § 180.300 states that this can be accomplished by checking System for Award Management (SAM) exclusions, collecting a certification from that party, or adding a clause or condition to the covered transaction with that party. While Housing and Community Development was aware of this requirement, it inadvertently overlooked this requirement during the sub awarding process. Housing and Community Development places itself at risk of entering a covered transaction with a suspended or debarred party by not evaluating this requirement before granting the subaward.

Housing and Community Development should update its policies and procedures to ensure it considers this requirement during the sub awarding process. Additionally, management should oversee the sub awarding process to ensure it meets this requirement.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-090: Include Required Provisions in Contracts Supported with Federal Funds

Applicable to: Department of Housing and Community Development

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Emergency Rental Assistance Program - 21.023 (COVID-19)

Federal Award Number and Year: ERA0402 - 2021

Name of Federal Agency: U.S. Department of the Treasury

Type of Compliance Requirement - Criteria: Procurement and Suspension and Debarment - 2 CFR § 200.327

Known Questioned Costs: \$0

Housing and Community Development did not include provisions required by Uniform Guidance in one of its contracts supported with federal funds. In September 2020, Housing and Community Development executed a contract with a vendor to provide call center support and determine applicant eligibility for the Virginia Rent and Mortgage Relief Program. Housing and Community Development used funds from the ERA federal grant program to pay this vendor.

Title 2 CFR § 200.317 requires that states ensure that every purchase order or other contract includes any clauses required by 2 CFR § 200.327. 2 CFR § 200.327 requires that non-federal entities contracts contain the applicable provisions described in Appendix II of Uniform Guidance. Housing and Community Development did not include the required provisions in the contract because it was not aware of this requirement. Not including this information in the contracts increases the risk of a contractor not complying with a federal requirement and limits Housing and Community Development's ability to impose sanctions on the contractor if there is non-compliance. Housing and Community Development should update its procurement policies and procedures to ensure that it includes the required provisions in contracts supported with federal funding going forward.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-091: Complete FFATA Reporting for First Tier ERA Subaward

Applicable to: Department of Housing and Community Development

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Emergency Rental Assistance Program - 21.023 (COVID-19)

Federal Award Number and Year: ERA0402 - 2021

Name of Federal Agency: U.S. Department of the Treasury

Type of Compliance Requirement - Criteria: Reporting - 2 CFR § 170 Appendix A

Known Questioned Costs: \$0

Housing and Community Development did not complete FFATA reporting for the ERA federal grant program. During fiscal year 2021, Housing and Community Development disbursed approximately \$135 million in first-tier subawards from the ERA federal grant program to a subrecipient. First-tier subawards account for approximately 59 percent of the program's fiscal year expenses. Further, this report was the only federal report that was applicable to the ERA federal grant program during the period under review.

Title 2 CFR Part 170 Appendix A requires the non-federal entity to report each obligating action, exceeding \$30,000 to the FSRS. Housing and Community Development did not report this information to FSRS because program personnel were unaware of this requirement. Not uploading obligating actions to FSRS could result in a citizen or federal official having a distorted view as to how Housing and Community Development is obligating federal funds.

Housing and Community Development should update its policies and procedures related to FFATA reporting to ensure it reports obligating actions to FSRS. Additionally, Housing and Community Development should periodically review FSRS to ensure that it contains the most recent award information.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2021-092: Complete and Document Risk Assessment for Subrecipient to Determine Extent of Monitoring

Applicable to: Department of Housing and Community Development

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Emergency Rental Assistance program - 21.023 (COVID-19)

Federal Award Number and Year: ERA0402 - 2021

Name of Federal Agency: U.S. Department of the Treasury

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 CFR § 200.332(b)

Known Questioned Costs: \$0

Housing and Community Development did not complete and document the risk assessment for its ERA federal grant program subrecipient to determine the extent of monitoring necessary. In fiscal year 2021, Housing and Community Development advance funded its subrecipient \$135 million to implement a program to determine landlord eligibility and process payments to eligible applicants.

Title 2 CFR § 200.332(b) states that pass-through entities must evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Housing and Community Development was able to demonstrate that it did implement subrecipient monitoring procedures such as the existence of a grant award agreement and recurring meetings to discuss the performance of the program. However, Housing and Community Development cannot provide evidence that it applied the proper amount of monitoring without a completed and documented risk assessment. Housing and Community Development was unable to complete and document a risk assessment for the subrecipient because it did not have the time and resources.

Housing and Community Development plans to formally document the risk assessment and evaluate whether it performed the necessary monitoring procedures for the subrecipient. It should also consider placing guidance about risk assessments in its subrecipient monitoring policies and procedures to ensure it considers this requirement in the future.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

MANAGEMENT'S SECTION

COMMONWEALTH OF VIRGINIA Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2021													
Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken	
2014	2014-033	N/A	Improve Information Security Program	Y	N	N/A	-	SCC	Resolved - Corrective action is completed				
2017	2017-090	N/A	Strengthen Internal Controls over Federal Awards	N	Y	DOD	-	DMA	Corrective action is ongoing	Found as a repeat finding in APA 2020 audit. Lack of understanding concerning the original finding.	Properly classified all expenses to the correct ALN number. A master list has been created and is being updated as necessary. The requirement to submit term contracts was included in the updated policies and procedures.	No significant difference.	
2017	2017-091	N/A	Comply with Statewide and Agency Procurement Policies and Procedures	N	Y	DOD	-	DMA	Resolved - Corrective action is completed				
2018	2018-088	N/A	Update the Work Verification Plan for the Temporary Assistance for Needy Family Program	Y	Y	HHS	-	DSS	Resolved - Corrective action is completed				
2018	2018-095	N/A	Improve Controls over WIC Information System Access	Y	Y	USDA	-	VDH	Resolved - Corrective action is completed				
2018	2018-098	N/A	Comply with Virginia Administrative Code Requirements for Above-50-Percent Vendors	Y	Y	USDA	-	VDH	Resolved - Corrective action is completed				
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	-	GMU	Corrective action is ongoing	While the changes have been made in the system to correct the underlying issue, additional time is needed to validate that the changes are working in production and that all areas are reporting properly. Validation will be done based on the Summer and Fall 2021 semesters.	Validation of Summer and Fall 2021 semesters is in progress and on track for completion by February 2022.	Additional validation and testing of the changes made to correct the issue are being completed.	
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	-	NSU	Corrective action is ongoing	During the aid year 2020-21, the Office of the Registrar submitted the data to the National Student Clearinghouse for the students who were graduated, withdrawn and/or other applicable enrollment level change every thirty (30) days as prescribed. However, the Office of the Registrar had not implemented a process to verify that the levels sent to the Clearinghouse reconciled with students who had withdrawn and/or graduated from the University as well as verified program and campus level data.	The Office of the Registrar will work closely with the National Student Clearinghouse to ensure that all data reported is accurate and timely in the case of campus or program level fields. For students who officially withdraw from the University, the Registrar staff will send submission of students records to ensure that the enrollment status is not overwritten in subsequent batches for the current semester. For students who unofficially withdraw from the University, the Registrar staff will manually review the enrollment status at least twice to ensure that the enrollment status is not overwritten in subsequent batches for the current semester. The University Registrar will oversee the processing of enrollment verification for the next reporting cycle.	The Audit review provided additional guidance for resubmission of various enrollment status codes for students who particularly have withdrawn or graduated from the University. This additional guidance has been incorporated in the updated enrollment reporting process to ensure accurate data is submitted to the National Student Clearinghouse.	
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	-	RU	Corrective action is ongoing	The portion of the 2018 finding that is listed as in progress is related to the accuracy of reporting of unofficial withdrawals in NSLDS. In the Spring of 2021, the University's Office of Audit & Advisory Services' (OAAS) tested Fall 2020 unofficial withdrawals and verified that the problem that led to the issue in 2018 was corrected. OAAS testing found that for one student, an incorrect unofficial withdrawal date was manually keyed into a spreadsheet which is used for data entry. That keying error resulted in the incorrect date being transmitted to NSLDS. Although the 2018 problem had been corrected, because the incorrect date caused by the keying error also fell in the Enrollment Reporting category, in consultation with the Auditor of Public Accounts, the University considered this issue in progress as of June 30, 2021.	To solve the original problem which led to the APA's FY 2018 management point regarding unofficial withdrawals, the following corrective action was taken: a new process was implemented where Financial Aid provides a listing of unofficial withdrawals to the Registrar's Office for each term. The Registrar's Office enters them into the system with a new withdrawal code specifically developed for unofficial withdrawals. Information Technology Services created a report to upload the unofficial withdrawals to the National Student Clearinghouse, who then transmits the data to NSLDS.	There were no significant differences between previously reported corrective action and actual corrective action taken.	

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	-	NVCC	Corrective action is ongoing	During aid year 2020, The APA determined that Northern Virginia Community College personnel implemented procedures which resulted in partial correction of a prior year finding. The procedures appeared to have resolved errors resulting in accurate and timely data being reported to NSLDS for students that had withdrawn from the College. However, NVCC personnel did not report accurate and/or timely student status change data to NSLDS for students that had graduated. One underlying cause of the errors is that the school did not transmit separate graduate files to NSLDS.	Northern Virginia Community College personnel implemented procedures which resulted in partial correction of a prior year finding. The procedures appeared to have resolved errors resulting in accurate and timely data being reported to NSLDS for students that had withdrawn from the College.	The College Records Office (CRO) will make necessary corrections in the report within thirty to sixty days of the findings. The Associate Registrar will be added as a responsible party. Management and responsible parties will review current enrollment reporting policies and procedures. Responsible parties will be granted access to make corrections in NSLDS by the NSLDS System Administrator. Create a departmental report schedule calendar, which identifies the file submission upload dates to the Clearinghouse. Collaborate with NVCC Financial Aid to address and resolve key issues. Financial Aid will provide the appropriate assistance in making corrections. Implement a monthly inspection process of the report. Create a query to check Title IV graduates. Review graduate-only files to check for quality control and conformity with information system. Responsible parties will maintain internal control to comply with applicable laws and regulations. Responsible parties will provide a monthly update to the Dean of College Records and Enrollment Services and Dean of Students.
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	-	PDCCC	Corrective action is ongoing	The Auditor of Public Accounts determined that additional improvements were necessary.	The finding was noted as a repeat for the FY18 audit. College management implemented a quality control review (QCR) process and workgroup. The Registrar, Financial Aid Coordinator, Dean of Student Affairs, and Return of Aid Processor created a calendar to perform the following functions: review the NSLDS Roster, disseminate the NSLDS Reporting Manual to the QCR members, increase subsequent reporting to NSC, collaborate on the report, and review the graduation file. Two members of the workgroup attended a March 2019 NSC training session. However, in order to prevent future non-compliance, and due to turnover in Financial Aid subsequent to the March training, staff training is ongoing, as is refinement of the QCR process and timeline.	After careful consideration and due to staffing turnover as well as recent issues with file access and upload, PDCC believes that corrective action is appropriately classified as "on-going" rather than resolved. The college also agreed that a drop box was probably going to be the best option for file transfer moving forward.
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	-	TCC	Corrective action is ongoing	During aid year 2020, the APA determined that Tidewater Community College personnel did not report accurate and/or timely student status change data to NSLDS for students that had graduated or withdrawn. College personnel indicated a quality control review (QCR) was put in place beginning with the Fall 2019 term. However, it was not comprehensive enough to detect errors in enrollment reporting.	Tidewater Community College personnel indicated a quality control review (QCR) was put in place beginning with the Fall 2019 term.	Tidewater Community College personnel did not report accurate and/or timely student status change data to NSLDS for students that had graduated or withdrawn. College personnel indicated a quality control review (QCR) was put in place beginning with the Fall 2019 term. However, it was not comprehensive enough to detect errors in enrollment reporting.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	Y	Y	ED	-	VPISU/ID	Corrective action is ongoing	The previous finding was based on graduation records that were transmitted by Virginia Tech to the National Student Clearinghouse not properly being sent over to NSLDS. The corrective action to that finding was the submit a separate file to the National Student Clearinghouse which was completed. After that file was in production however, Virginia Tech received additional information from the National Student Clearinghouse requiring further refinement of the file. Those changes increased the accuracy of reporting however resulted in a late filing to NSLDS as those records had not previously been submitted. In short, the refinement of the corrective action plan from the initial finding is what lead to the second finding.	Virginia Tech has a number of self audits in place to ensure the accuracy of the data that is transmitted to the National Student Clearinghouse. However, in order to ensure that this data is properly being submitted to NSLDS Virginia Tech is attempting to develop an automated audit process against NSLDS data. Work has begun on this corrective action plan.	The previous corrective action plan was thought to be complete; however, in the spring of 2020 Virginia Tech learned from the National Student Clearinghouse that additional adjustments were needed to the file in order to ensure proper reporting to NSLDS. These additional changes were made, which lead to the late reporting found in the most recent audit.
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	-	VSU	Corrective action is ongoing	Recurrence due to time constraints / ongoing resolution as well as key staff turnover.	Staff have met with another school to assist with cleanup of data that was causing errors when uploading enrollment data to Clearinghouse. This helped eliminate numerous errors. VSU is in the process of hiring additional staff to assist with review of the Clearinghouse/NSLDS files.	No significant differences from initial finding.
2018	2018-102	N/A	Properly Process Return of Title IV Calculations	N	Y	ED	-	NSU	Resolved - Corrective action is completed			
2019	2019-026	2018-041	Continue to Improve Information System	Y	N	N/A	-	TD	Resolved - Corrective action is completed			
2019	2019-041	2017-026	Access Controls	Y	N	N/A	-	DOE/COO	Resolved - Corrective action is completed			
2019	2019-044	N/A	Improve Vulnerability Remediation Efforts	Y	N	N/A	-	DOE/COO	Resolved - Corrective action is completed			
2019	2019-044	N/A	Improve Database Security	Y	Y	DOL	-	VEC	Resolved - Corrective action is completed			
2019	2019-046	N/A	Improve Disaster Recovery for Sensitive Systems	Y	N	N/A	-	DBHDS	Resolved - Corrective action is completed			
2019	2019-052	N/A	Develop a Process to Maintain Oversight for Third-Party Providers	Y	Y	HHS	-	DSS	Resolved - Corrective action is completed			
2019	2019-058	N/A	Improve Web Application Security	Y	N	N/A	-	TD	Corrective action is ongoing	Treasury received an exception request, and was awaiting FY 2021 funding to purchase a replacement system.	Procurement for a new system has begun.	As procurement of a new system continues, Treasury must implement an interim solution which includes updates to server software that should support an environment in which Treasury's legacy applications can function in conjunction with a current version of the recently depreciated transport protocol.
2019	2019-060	2018-057 2017-030 2016-009	Continue Improving Database Security	Y	N	N/A	-	DOE/COO	Corrective action is ongoing	Continued work needed by Partnership to successfully comply with Standards.	The Agency has access to the software but continues to wait for full configuration to occur. Additionally, our migration to cloud services for all sensitive systems requires this configuration to be repeated with new information as systems come online. The expectation is that logging will be available for each new system as is it brought online.	The software is available as of July 2020 but continues to be configured by the partnership.
2019	2019-064	N/A	Mitigate Server Vulnerabilities	Y	N	N/A	-	TAX	Corrective action is ongoing	Resolution more complete than anticipated.	Apply patches when due.	Patches have been applied but new vulnerabilities are identified on a nearly daily basis.
2019	2019-073	N/A	Strengthen the Employee Off-Boarding Process	Y	N	N/A	-	VDH	Resolved - Corrective action is completed			
2019	2019-093	N/A	Improve Controls for Ensuring Quality Improvement Recommendations are Implemented	Y	Y	DOT	-	VDOT	Corrective action is ongoing	Corrective action is ongoing.	The STB has reviewed and approved the development of the software solution that will automate the current software reporting process. The Construction Division is currently working with IT developing the application and solution. This will include automating the workflow for program follow-up reviews as noted in the APA report.	No difference.
2019	2019-101	N/A	Ensure Family Services Subrecipient Reviews Adhere to Monitoring Plan	N	Y	HHS	-	DSS	Resolved - Corrective action is completed			
2019	2019-104	N/A	Improve the Case Management System Access Review Process	N	Y	ED	-	DARS	Resolved - Corrective action is completed			

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2019	2019-105	N/A	Improve the Eligibility Determination Process for Vocational Rehabilitation	N	Y	ED	-	DARS	Resolved - Corrective action is completed			
2019	2019-106	N/A	Improve Processes to Comply with the Conflict of Interests Act	N	Y	ED	-	DARS	Resolved - Corrective action is completed			
2019	2019-106	N/A	Improve Processes to Comply with the Conflict of Interests Act	N	Y	ED	-	DBVI	Resolved - Corrective action is completed			
2019	2019-107	N/A	Improve Documentation to Show Compliance	N	Y	ED	-	DARS	Resolved - Corrective action is completed			
2019	2019-107	N/A	Improve Documentation to Show Compliance	N	Y	ED	-	DBVI	Resolved - Corrective action is completed			
2019	2019-108	N/A	Improve Oversight of Third-Party Service Providers	N	Y	SSA	-	DARS	Corrective action is ongoing	Lack of progress.	The policies and procedures for Information Security program are still being worked on and understood by DARS and DBVI. DBVI has established a Technology Innovation Planning and Review Team that meets monthly to discuss these outstanding information technology and security issues as well as other items. The first team meeting was October 28, 2020.	No difference.
2020	2020-001	2019-004	Continue to Improve Controls over SNAP Payments	Y	N	N/A	-	DSS	Corrective action is ongoing	The \$24.5M discrepancy referenced reflects transactions underreported by the EBT vendor. Enterprise Business Solutions (EBS) and Information Technology Services did not receive information needed from the system contractor to investigate and resolve the differences in a timely manner.	Since the initial 2020 audit finding, Finance has worked with Information Technology Services to notify them of errors, correct errors noted, and to properly account for all transaction types. Additionally, a supervisor reviews each reconciliation and its support to ensure its accuracy. Going forward, Finance will continue to work with ITS and have a supervisor review each reconciliation. In addition, ITS will conduct integrity reviews of the files received by the EBT vendor. Upon discovery of a discrepancy in files, ITS will contact the vendor within 4 hours. When the corrected files are received from the EBT vendor, ITS will rerun the mass file transfer (MFT) so that the updated information can be migrated into the system in a timely manner.	The most recent corrective action plan includes integrity reviews of files received from the EBT vendor and the timely rerunning of the mass file transfer so the updated files can be included in the system.
2020	2020-002	2019-010	Improve Financial Reporting of Infrastructure Assets	Y	N	N/A	-	VDOT	Corrective action is ongoing	Completion date of June 30, 2022 has not changed.	Completion date of June 30, 2022 has not changed. We are making significant progress with procedure updates and we have moved several of our workpapers into an application to streamline and automate our processes.	No significant difference.
2020	2020-003	N/A	Properly Record Financial Transactions	Y	N	N/A	-	DMAS	Resolved - Corrective action is completed			
2020	2020-004	N/A	Strengthen Controls over Commitments Reporting	Y	N	N/A	-	VDH	Resolved - Corrective action is completed			
2020	2020-005	2019-002 2018-009	Strengthen Controls over Year End Accrual Reporting	Y	N	N/A	-	DMAS	Corrective action is ongoing	Communication across divisions that input information for the accruals and need for resources.	Agency management including Fiscal, Budget, and Provider Reimbursement divisions are actively meeting with the financial and operational personnel that make up the year-end accrual reporting team to communicate APA's findings and to establish action items to improve existing controls. The Fiscal, Budget, and Provider Reimbursement divisions will continue to evaluate the existing controls around year-end reporting and incorporate the above action items including updates to existing narratives prior to FYE 2021 accrual reporting deadlines.	There are no differences.
2020	2020-006	2019-006	Improve Controls Over Financial Systems Reconciliations	Y	N	N/A	-	DBHDS	Corrective action is ongoing	Corrective actions not fully in place for the year due to the timing of receiving findings. APA also reviewed a new sample of facilities and found similar concerns with the reconciliation process.	The reconciliation checklist was distributed during the year and reminders have been made to appropriate staff.	Additional time for full compliance across the system.
2020	2020-007	2019-012	Continue to Improve Policies and Procedures over Unclaimed Property Reconciliations	Y	N	N/A	-	TD	Corrective action is ongoing	Corrective action is ongoing.	The Unclaimed Property Division (UCPD) will continue improve its reconciliation procedures and ensure compliance with internal procedures. These improved procedures will follow guidance provided in the CAPP manual.	No differences.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2020	2020-008	N/A	Ensure Timely Approval of ChartField Changes	Y	N	N/A	-	DOA	Corrective action is ongoing	This finding was issued to Department of Accounts in February 2021 and the corrective action is complex and has not yet been completed.	Drafted procedures for the Fund ChartField and developed a prototype for streamlining the process for the ChartField Maintenance documentation. Testing the streamlined process to determine a reasonable time period for preparation and submission to the Reviewer.	No differences.
2020	2020-009	N/A	Improve Lease Policies and Procedures and Review of Lease Classifications	Y	N	N/A	-	DGS	Resolved - Corrective action is completed			
2020	2020-010	N/A	Improve Financial Reporting of Capital Assets Other than Roadway Infrastructure	Y	N	N/A	-	VDOT	Corrective action is ongoing	Corrective action is ongoing.	Training for ITD and Capital Outlay has been completed and work on the checklist is in progress.	No significant difference.
2020	2020-011	N/A	Improve Cash Reconciliation and Review Process	Y	N	N/A	-	UVAH	Resolved - Corrective action is completed			
2020	2020-012	N/A	Develop a Schedule of Routine Accounting Adjustments	Y	N	N/A	-	DMV	Corrective action is ongoing	The Routine Journal Entry Policies & Procedures had been updated, but not in their entirety due to staff turnover and other circumstances. Therefore, the finding from PY was repeated to allow us time to complete this endeavor.	PHASE 1: DMV originally created a "Routine General Ledger Journal Entries and Agency-to-Agency" Procedures Manual to encompass ALL procedures into one document. As DMV started working through this document, DMV realized it was more cumbersome to combine everything. PHASE 2: DMV changed its approach to creating a Policies & Procedures FOLDER for DMV routine entries, with each routine entry having its own P&P document. PHASE 3: As of June 28, 2022, DMV has identifies 32 routine entries and approximately 70% of them have been updated & expanded on. DMV will continue to update/create the remaining P&Ps, with a completion date by June 30, 2022. PHASE 4: Once all P&Ps have been updated, DMV will finalize its excel schedule of all routine entries, that will show entry dates and amounts for ease in year-end reporting or any inquiries from the Agencies receiving funds. DMV plans to complete this step by June 30, 2022.	1. All routine entries (at this time) have been identified. 2. The majority of the routine entries have updated P&Ps. 3. Excel Schedule has been created.
2020	2020-013	N/A	Strengthen the Schedule of Expenditures of Federal Awards Review Process	Y	N	N/A	-	VPISU/ID	Resolved - Corrective action is completed			
2020	2020-014	2019-015 2019-017 2019-018 2019-036 2019-070 2019-071 2018-038 2018-083 2017-077 2016-068 2015-081 2014-063	Implement Standardized Off-Boarding Procedures	Y	N	N/A	-	DBHDS	Corrective action is ongoing	APA found that a new sample of DBHDS facilities has not properly terminated employees according to DBHDS termination policies and procedures. While DBHDS does have termination procedures, including the required completion of termination checklists; checklists vary from facility to facility and Central Office.	Central Office HR is currently working on compiling facility off-boarding procedures for review, and simultaneously implementing a standardized off-boarding procedure across its facilities and Central Office. Training was provided last year, and internal audit controls will be in place once a standardized off-boarding process has been implemented. DBHDS has finally been able to schedule an onsite HR audit at one facility. This will be a test of future HR audits.	Creation of a formal process and off-boarding checklist that is standardized across system. Off-boarding procedures vary from facility to facility. DBHDS has a Virginia Management Fellow assisting in drafting a more streamlined/similar procedure; however, he has since left and staffing is an issue to get this completed. DBHDS is incorporating off boarding as part of its HR audit process.
2020	2020-015	2019-069	Improve Controls over Payroll Certifications	Y	N	N/A	-	DBHDS	Corrective action is ongoing	Corrective actions not fully in place for the year due to the timing of receiving findings. APA also reviewed a new sample of facilities and found similar concerns with the certification process.	The certification checklist was distributed during the year and reminders have been made to appropriate staff.	Additional time for full compliance across the system.
2020	2020-016	N/A	Improve Controls over Payroll Reconciliations	Y	N	N/A	-	DBHDS	Corrective action is ongoing	Corrective action is ongoing.	DBHDS will continue its bimonthly facility CFO meetings. These meetings consist of internal control topics and include payroll controls assessment and analysis. Follow up audits of selected payroll operations will also take place.	No differences.
2020	2020-017	2019-072	Properly Approve and Monitor Administrative Employee Overtime	Y	N	N/A	-	DBHDS	Resolved - Corrective action is completed			

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2020	2020-018	2019-067 2018-073	Comply with Employment Eligibility Requirements	Y	N	N/A	-	DBHDS	Corrective action is ongoing	Staff turnover and human error.	Training has been completed and updated process put in place to ensure all HR staff that handle I9 functions are trained and stay up to date. HR staff attend I9 training offered by Feds as needed throughout the year. This training is pushed out by DHRM when available. DBHDS continues to provide training opportunities through DHRM and E-verify.	No significant differences. Training is ongoing and will continue to be offered. A new I9 form has been released by the Feds so this is a good time for refresher training. It will be discussed at the April HR Forum. DBHDS continues to provide training opportunities as they arise.
2020	2020-019	N/A	Improve Processes over Employment Eligibility Verification	Y	N	N/A	-	UVA/AD	Corrective action is ongoing	Corrective action is ongoing.	The University will implement additional business process controls as it pertains to stated weakness in controls and compliance, but would like to ensure that both risk and materiality are considered upon business process implementation. Root cause analysis of the data points presented in this management comment indicate opportunities around hiring notifications, student worker documentation, document requirement notification, as well as reporting for compensating controls around onboarding and notification requirements. As a result, the University has already created reporting that allows UVA HR to begin communicating with all new employees on their hire date in the Human Resources and Payroll System eliminating several compliance concerns. The new report/process was put into place in August 2020 for the Fall Student Hiring season.	Revised estimated completion date: June 30, 2021.
2020	2020-020	N/A	Follow-Up with Supervisors to Ensure the Separating Employee Checklist is Properly Completed	Y	N	N/A	-	VDOT	Corrective action is ongoing	Corrective action completion date remains December 31, 2021.	We are still on path to be able to incorporate this into our modules (one or more) later this Fall.	No significant difference.
2020	2020-021	N/A	Strengthen Process over Employee Separations	Y	N	N/A	-	VDH	Corrective action is ongoing	Though there was a significant improvement removing access from F&A, there was not the same level of success for other non linked systems (patient management, benefits, eligibility systems, etc.). VDH will work to automate the system termination process with a comprehensive system review process. Additionally, Agency/Staff priorities, retention, and turnover are playing a role in continuity.	To date, VDH developed a two step process that requires an HR Manager to review the internal separation form within one day of submittal (email notifications daily), a second review is done prior to the end of the payroll period to catch any systems access removals that were not completed as well as to ensure that the final payout or leave accrual is conducted per policy.	VDH is still making improvements to controls for performing comprehensive system access reviews for multiple systems; accounting, patient management, benefits, and eligibility systems. The Office of Human Resources is in the process of developing a removal notification policy to provide guidance to all users requiring system access reviews quarterly.
2020	2020-022	N/A	Improve Internal Controls Over Terminated Employee Access Removal	Y	N	N/A	-	ABC	Resolved - Corrective action is completed			
2020	2020-023	N/A	Ensure Segregation of Duties During Payroll Certifications	Y	N	N/A	-	DOC/CA	Resolved - Corrective action is completed			
2020	2020-024	N/A	Improve Information Security Program and Controls	Y	Y	HHS	-	DMAS	Corrective action is ongoing	DMAS continues to work on the CAWP.	OCS created a baseline of VITA controls in the DMAS system and is meeting weekly to review and document the control baseline. DMAS Leadership has met with IM leadership to discuss IT controls and ownership. OCS is requesting SSP information from VITA where their services apply. OCS is building the metrics the system to provide completion status reports. OCS has completed a statement of work to hire a contractor to re-write IT related policies.	There are no differences.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2020	2020-025	2019-027 2018-042	Continue to Improve Access Controls to Critical Systems	Y	N	N/A	-	DSS	Corrective action is ongoing	Point in time audit identified users and accounts that were not terminated. Repeat because process is not air tight and a few systems were not included on Separation Checklist.	The Separation & Transfer Checklist was updated within the last year to include statewide accounting application. No other DSS application was added to the form. The Benefits/HR Services team will notify ISRM when OD receives the Separation & Transfer Checklist from another division. These changes conclude the response to the findings and the issue should be closed.	No significant difference.
2020	2020-026	2019-037	Continue Improving Web Application Security	Y	Y	HHS	-	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2020	2020-027	2019-063 2018-025	Continue Improving IT Risk Management Program	Y	Y	HHS	-	DSS	Corrective action is ongoing	Partial repeat; small percentage of SSP, RA, DC not completed.	The Information Security and Risk Management Division is in the process of reviewing candidates for the unfilled Risk Manager position. The Risk Manager's job duties will include updating data classification for sensitive systems, conducting and updating risk assessments, conducting and updating system security plans, and developing corrective action plans for outstanding risks.	Extended completion date.
2020	2020-028	2019-034	Continue to Improve Database Governance and Security	Y	N	N/A	-	DPB	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2020	2020-029	N/A	Improve Audit Logging and Monitoring Controls	Y	N	N/A	-	DPB	Resolved - Corrective action is completed			
2020	2020-030	2019-043	Improve Database Security	Y	N	N/A	-	ABC	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2020	2020-031	N/A	Improve Database Security	Y	N	N/A	-	UVAH	Resolved - Corrective action is completed			
2020	2020-032	2019-014 2018-039	Continue to Develop and Implement Compliant Application Access Management Procedures	Y	N	N/A	-	DBHDS	Corrective action is ongoing	Staff turnover and errors.	Security policy/procedures will need to be updated. IT will create initial application to assist with the identification of staff members who no longer need access. System integration is desired but will need further review.	Will review available tools to further evaluate options.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2020	2020-033	2019-020 2018-037	Continue Enhancing Reviews of System Access	Y	N	N/A	-	VDH	Corrective action is ongoing	Making continuous improvements in VDH business process and partnering with Business Managers.	OIM is working on a proposed process and solution for quarterly certification of user accounts; want to streamline the user access review process and deploy new software technology. VDH is working with the vendor on a Proof of Concept (POC) for the quarterly user certification process along with going through the VITA ECOS process. Once VDH gets the software approved by VITA and VDH signs-off on the POC, VDH will need to execute the procurement process, train the appropriate staff members, and design the new process. VDH is making progress with the expectation of 1st Quarter 2022 as the best case scenario for the deployment of the new software and process.	OIM is working on a proposed process and solution for quarterly certification of user accounts; want to streamline the user access review process and deploy new software technology. VDH is working with the vendor on a Proof of Concept (POC) for the quarterly user certification process along with going through the VITA ECOS process. Once VDH gets the software approved by VITA and VDH signs-off on the POC, VDH will need to execute the procurement process, train the appropriate staff members, and design the new process. VDH is making progress with the expectation of 1st Quarter 2022 as the best case scenario for the deployment of the new software and process.
2020	2020-034	2019-025 2018-035	Continue to Improve Controls Over User Access	Y	N	N/A	-	TAX	Resolved - Corrective action is completed			
2020	2020-035	N/A	Improve Financial Management System Access Controls	Y	Y	HHS	-	DMAS	Corrective action is ongoing	DMAS continues to work on the CAWP.	DMAS removed the roles of the GL Supervisor and is currently transferring the manager to report directly to the Fiscal Director.	There are no differences.
2020	2020-036	2019-021	Improve Controls over User Access to the Payroll and Human Resources System	Y	N	N/A	-	UVA/AD	Corrective action is ongoing	Significant progress made, but corrective action remains in progress.	Beginning in early 2020, using a risk rated approach, analysis was performed which supported the remediation of the majority of existing conflicts, or segregation of duties issues presented, around payroll related roles. UVA HR, UVA IT, and UVA Finance have begun work on a project plan to address the remaining report comments. Significant progress has been made toward report comments associated with User Access and Provisioning Rights, Review of User Rights, as well as Password Management. No further updates at this point. UVA HR, UVA IT, and UVA Finance are continuing to address the findings. Significant progress has been made to address access and segregation of duties findings. E.g. terminated employees are automatically assigned view access role (to pay slips, W-2s, etc.) upon termination and all other access is removed, system configuration capabilities have been removed from initiator roles, etc. APA is currently reviewing progress made and evaluating if additional measures have to be taken.	Responsible persons have been updated.
2020	2020-037	N/A	Align System Access with the Principle of Least Privilege	Y	N	N/A	-	DOC/CA	Resolved - Corrective action is completed			
2020	2020-038	2019-047 2018-055	Continue Improving the Contingency Management Program	Y	N	N/A	-	VDH	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2020	2020-039	2019-048	Continue Improving the Disaster Recovery Plan	Y	N	N/A	-	VDH	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2020	2020-040	2019-045 2018-053 2017-065	Improve IT Contingency Management Program	Y	N	N/A	-	DBHDS	Corrective action is ongoing	DBHDS has experienced a high turn over in the Information Technology Division and specifically the CIO role. A new CIO has joined DBHDS effective December 10th, 2019 and has already worked with Emergency Management to resolve the issues.	The new CISO is part of the agency recovery plan so additional time will be needed to update COOP plans. Agency will need a new target date for completion. Internal APA audit finding has identified the need for BIA developments/updates. BIA's will be needed before DBHDS provides a new date for the overall COOP plan.	DBHDS is changing the infrastructure to a more cloud based architecture which will provide greater availability of resources. This change is based on approved cloud based funding. COOPS and DRPs are changing to support the new infrastructure.
2020	2020-041	2019-049 2018-054	Continue Developing Record Retention Requirements and Processes for Electronic Records	Y	Y	HHS	-	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2020	2020-042	2019-050	Continue to Improve Disaster Recovery Planning Documentation	Y	N	N/A	-	TAX	Resolved - Corrective action is completed			
2020	2020-043	2019-062 2018-064 2017-053 2016-051 2015-005	Develop Baseline Configurations for Information Systems	Y	N	N/A	-	DBHDS	Corrective action is ongoing	DBHDS was dependent on NG providing servers and software. With the full implementation, DBHDS will be working with SAIC to establish and maintain the base configurations.	Access was requested, unable to be provided. DBHDS will work directly to obtain needed information.	DBHDS has revised its current baseline configurations for new servers that have been introduced into the environment. DBHDS continues to request and validate base configuration information.
2020	2020-044	2019-038	Continue Improving IT Change and Configuration Management Process	Y	N	N/A	-	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2020	2020-045	N/A	Improve Information Technology Change Management Process for a Sensitive System	Y	Y	USDA	-	VDH	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2020	2020-046	N/A	Review and Update Baseline Configuration Standards	Y	N	N/A	-	DPB	Resolved - Corrective action is completed			
2020	2020-047	2019-019 2018-036 2017-024 2016-020 2015-026 2014-038	Continue Strengthening the System Access Removal Process	Y	N	N/A	-	VDH	Corrective action is ongoing	It was determined that controls initially put in place did not meet SEC 501 Standards in its entirety.	Current HR14 Process depends exclusively on email account deactivation. After careful revision of this approach the following modifications will be done to the process: 1. Link to the current Termination process 2. End the accounts depending on the termination date, no 90 day waiting period. 3. Create a way in application to query/ review the accounts terminated by this process.	Current HR14 Process depends exclusively on email account deactivation. After careful revision of this approach the following modifications will be done to the process: 1. Link to the current Termination process 2. End the accounts depending on the termination date, no 90 day waiting period. 3. Create a way in application to query/ review the accounts terminated by this process.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2020	2020-048	2019-028 2018-043	Continue Improving Controls for Processing Access Terminations and Changes	Y	N	N/A	-	DMV	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2020	2020-049	2019-024 2018-040 2017-016	Remove Separated Employee Access in a Timely Manner	Y	Y	HHS	-	DMAS	Corrective action is ongoing	DMAS Management not properly using system to input employee terminations.	System implemented in January 2019 to ensure all divisions receive uniform notification and acknowledge when they completed tasks. In December 2019, the ISO notified all agency supervisors of the gaps arising out of delayed notification. HR monitors the process to ensure that all separated employees have been entered into the system. HR includes this process in the quarterly HR Compliance and Process Training for DMAS managers and supervisors. OCS ensures that system access is removed before it signs off on the workflow task the system. Access is removed on the last day at work. OCS updated its policy to state that access must be removed within 24 hours after separation. OCS will use additional reports as a compensating control.	OCS will improve access report metrics to detect and report on late submissions.
2020	2020-050	2019-035 2018-027	Continue Improving Web Application Security	Y	N	N/A	-	DBHDS	Corrective action is ongoing	Resource limitations for the application and significant upgrade planned for the application.	The administrator has been moved, Daily, Weekly, Monthly and Yearly tasks documentation has been requested and will be used to create a reference document for cross training additional DBHDS staff.	Funding is requested to train 3-4 additional administration users in the facilities, which will create an admin group within the DBHDS agency.
2020	2020-051	2019-065	Continue Completing a Risk Assessment for Each Sensitive System	Y	N	N/A	-	TAX	Resolved - Corrective action is completed			
2020	2020-052	N/A	Improve Information Technology Governance	Y	Y	DOL	-	VEC	Corrective action is ongoing	Corrective action is ongoing.	VEC has begun the process of coordinating an IT Strategy Committee composed of senior management from relevant functional areas to plan for future needs. VEC's Commissioner and Chief Deputy Commissioner have been consulted. Members of the IT Strategy Committee will include: VEC's Commissioner, Chief Deputy Commissioner, UI Deputy Commissioner, Workforce Deputy Commissioner, Director of IT, Director of Finance, Director of HRMS and VEC's ISO. Additional subject matter experts will be added based on specific project needs.	No significant difference.
2020	2020-053	2019-051	Complete and Approve the System Security Plan	Y	Y	HHS	-	DMAS	Corrective action is ongoing	Lack of resources in the Office of Compliance and Security and COVID 19 presented limitations.	DMAS signed a new contract that required a full SEC 525 audit by the end of calendar year 2020. This will be used to validate controls. OCS is developing a formal approval process in the system to record the state.	There are no differences.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2020	2020-054	N/A	Improve Patching to Mitigate Vulnerabilities	Y	N	N/A	-	TAX	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2020	2020-055	2019-039	Continue Improving Web Application Security	Y	Y	USDA	-	VDH	Resolved - Corrective action is completed	The 2020 APA Audit found that sufficient progress had not been made to clear this finding.	Resolved - Corrective action is completed	As of this report, ABC's Information Security team has developed and implemented security based training to appropriate ABC staff.
2020	2020-056	2018-026 2019-059 2018-058 2017-031 2017-032 2016-017	Continue Improving Database Security	Y	Y	HHS	-	DSS	Resolved - Corrective action is completed		Resolved - Corrective action is completed	
2020	2020-057	2019-061	Continue Dedicating Resources to Support Information Security Program	Y	N	N/A	-	DBHDS	Corrective action is ongoing		Corrective actions not fully in place for the year due to the timing of receiving findings.	
2020	2020-058	2019-056	Improve Security Awareness Training Program	Y	N	N/A	-	ABC	Corrective action is ongoing	The 2020 APA Audit found that sufficient progress had not been made to clear this finding.	Strategic plan has been submitted to VITA, and the new CISO will evaluate staffing and support needs. ABC continues to update policies and prepare system owner training.	As of this report, ABC's Information Security team has developed and implemented security based training to appropriate ABC staff.
2020	2020-059	2019-085	Continue Addressing Compliance with the Conflicts of Interest Act	Y	N	N/A	-	VDH	Corrective action is ongoing	SOEI was assigned to OHR in September 2020.	<ul style="list-style-type: none"> 1. Job Aid outlining processes, procedures and contacts created and posted to the OHR Intranet 2. The OHR Policy Analyst was designated as the primary Coordinator as a main POC 3. The Coordinator will send out routine training and filing requirement reminders throughout the filing period 4. OHR has established effective September 2021 QA checkpoints throughout the year (QA to ensure appropriate designation of filers, review RMS postings and review training reports) 	<p>SOEI was assigned to OHR in September 2020, and OHR ensured 100% compliance of the SOEI filing. OHR has since learned in this year review that while SOEI was complete, the training for confidentiality was not. OHR has set up as of September 2021 additional reviews of training reports to ensure both are being monitored and in compliance.</p> <p>Updates include: QA Process, designated POC & HR-Net communications/training for HR Professionals completed in October 2020. A DRAFT policy is being sent to the CLT for review in November of 2021.</p>
2020	2020-060	2019-086	Develop Policies and Procedures to Ensure Compliance with Conflict of Interest Act Requirements	Y	N	N/A	-	UVA/AD	Resolved - Corrective action is completed	The APA found that policies and procedures did not cover all the aspects and that some reconciliations had not been done timely or completely for a different set of facilities that were audited. There was also an issue with deleting access timely. Better understanding of the process is needed and a new up to date policy and procedure will need to be developed.	Central Office HR is currently working on a revised system reconciliation policy/procedure that will be sent out to all DBHDS HR managers as it has been in the years past. All DBHDS facilities were asked to submit their revised system reconciliation procedures for CO HR review so that one standard process will be followed system wide. Further training on the system reconciliation will be conducted. Additional efforts will be made early this year to further training and standardize this process. DBHDS has a Virginia Management Fellow assisting us in drafting a more consistent procedure; however, he has since left and staffing is an issue to get this completed. This oversight function has been assigned to an existing HR staff member to review and work with facilities to test the updated procedures. This will also be a part of DBHDS HR audits as they get underway.	Payroll audits performed by APA showed some system Reconciliation deficiencies are still occurring at some facilities. While all DBHDS facilities now have policies and procedures in place, it appears they are not always being properly followed. DBHDS will work with its facilities to ensure all employees are trained on the procedures. DBHDS has Virginia Management Fellow assisting in drafting a more consistent procedure; however, he has since left and staffing is an issue to get this completed. Plan to include this into new HR audits.
2020	2020-061	N/A	Ensure Employees Complete Required Conflict of Interest Training	Y	N	N/A	-	TAX	Resolved - Corrective action is completed			
2020	2020-062	2019-078 2018-083 2017-077 2016-068 2015-081 2014-063	Perform and Document Commonwealth's Retirement Benefits System Reconciliations	Y	N	N/A	-	DBHDS	Corrective action is ongoing			
2020	2020-063	N/A	Improve Timeliness of the Commonwealth's Retirement Benefits System Reconciliation Process	Y	N	N/A	-	VCU/AD	Resolved - Corrective action is completed			

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2020	2020-064	2019-095 2018-017 2017-084 2016-080	Continue Improving the Overpayment Collection Process	Y	Y	HHS	-	DMAS	Resolved - Corrective action is completed			
2020	2020-065	N/A	Improve Controls Over the Creation of Medicaid Cost Settlement Report Estimates	Y	N	N/A	-	UVAH	Resolved - Corrective action is completed			
2020	2020-066	2019-097	Continue to Improve Process for Payment of Risk Management Invoices	Y	N	N/A	-	TD	Corrective action is ongoing	Late payments could likely be attributable to the division's transition from the office environment to exclusive teleworking as necessitated by the Covid-19 pandemic.	Creation of an email inbox dedicated to the receipt of incoming invoices, assignment of specific personnel to monitor the new inbox at regular daily intervals, and a redistribution of responsibilities related to the invoice review process to ensure workflow balance.	No differences.
2020	2020-067	N/A	Strengthen Controls over Small Purchase Charge Cards	Y	N	N/A	-	DOC/CA	Resolved - Corrective action is completed			
2020	2020-068	N/A	Strengthen Review of System and Organization Control Reports for Third-Party Service Providers	Y	Y	HHS	-	DMAS	Corrective action is ongoing	DMAS continues to work on the CAP.	PCM developed a procedure in which they send the SOC report to OCS for review and OCS is tracking reports received and reviewed. OCS is creating a schedule of reports based on the contracts in the DMAS system.	There are no differences.
2020	2020-069	N/A	Improve Oversight of Third-Party Service Providers	Y	N	N/A	-	ABC	Corrective action is ongoing	The 2020 APA Audit found that sufficient progress had not been made to clear this finding.	ABC continues to review the drafted policy to ensure all significant risks associated with the managing third-party service providers, as they continue to be a significant component of future IT procurements.	As of this report, ABC does not believe there are significant differences between the previously reported corrective action and the actual corrective action taken to date.
2020	2020-070	N/A	Ensure ITISP Suppliers Meet All Contractual Requirements	Y	N	N/A	-	VITA	Corrective action is ongoing	Corrective action is ongoing.	VITA remains on track to complete the work to resolve this finding. VITA has completed working with the end user and server suppliers to clarify patching responsibilities. VITA is monitoring and managing patching performance and is working through technical issues and other ways to manage vulnerabilities where systems cannot be patched. VITA is working on the new logging tool implementation and anticipate completing that in Q3 of calendar year 2021. And platform security staff and leadership are working to confirm that the tools and processes are adequate to ensure compliance.	No differences.
2020	2020-071	N/A	Improve Compliance with Unclaimed Property Act	Y	N	N/A	-	UVAH	Resolved - Corrective action is completed			
2020	2020-072	N/A	Comply with Federal RESEA Requirements	Y	Y	DOL	-	VEC	Resolved - Corrective action is completed			
2020	2020-073	N/A	Review Eligibility Information as Required	Y	Y	HHS	-	DMAS DSS	Corrective action is ongoing	DMAS continues to work on the CAP.	Local agency staff have been verbally reminded to check to ensure that coverage bridges over. DMAS is working on requirements for a 360 communication between the DMAS system and DSS system.	There are no differences.
2020	2020-074	2019-090 2018-093	Ensure Appropriate Oversight over Divisions' Monitoring Activities	Y	Y	DOJ HHS	-	DSS	Corrective action is ongoing	Overall consistent processes for reporting and analyzing Subrecipient information was lacking. A system had been identified and selected, but the vendor was deselected by the CIO. A new IT Project is underway to address these items. Inclusive of this is Dashboard functionality for not only Executive Leadership, but to also proceed through the Agency down to the identified POC regarding the grant. Depending on the final solution's capabilities, final processes will mirror the use of the system.	Subrecipient Monitoring policies and procedures are in DRAFT format. A pilot project is underway to examine Subrecipient reporting and compliance elements across DSS Divisions. A new IT Project has been established to implement a system across DSS with an estimated completion date of June 30, 2022.	A selected vendor and system product had been identified for implementation. This vendor was deselected by the CIO for performance concerns. A new IT Project has been initiated to include a system, as well as five other integrated products. Estimated completion date of June 30, 2022 has been initially set.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2020	2020-075	2019-091 2018-092	Review Audits for Non-Locality Subrecipients and Communicate Results Timely	Y	Y	DOI HHS	-	DSS	Corrective action is ongoing	Desk reviews and onsite vendor examinations were significantly delayed due to the pandemic, as vendors were unable to meet in person to review results. DSS expects this effort to rebound beginning in Q3 2021. This will allow a more complete review and reporting process to occur.	When possible, desk reviews are being performed at the Division level. Summary information, while not complete, are being gathered by the Subrecipient Monitoring Coordinator. This information will be further summarized and reported to Executive Leadership as appropriate.	A selected vendor and system product had been identified for implementation. This vendor was deselected by the CIO for performance concerns. A new IT Project has been initiated to include a system, as well as five other integrated products. Estimated completion date of June 30, 2022 has been initially set.
2020	2020-076	N/A	Define and Communicate Subrecipient Monitoring Responsibilities	Y	Y	DOI HHS	-	DSS	Corrective action is ongoing	The Agency Monitoring Plan is dependent on system implementation. Communications regarding the Subrecipient Monitoring Lead Coordinator's responsibilities has been provided to Division and Program Leaders.	Communications and meetings with Division and Program Leaders has occurred.	The overall Agency Monitoring Plan is dependent on the implementation and use of a system. As an intermediate step, the Agency Monitoring Plan has been drafted and a pilot program has been implemented.
2020	2020-077	2019-088 2018-087	Improve Controls over Income Verification for the TANF Program	Y	N	N/A	-	DSS	Corrective action is ongoing	The Code of Virginia has not yet been updated to facilitate the implementation of this requirement.	Functionality in the system of record has been built to be operational once the Code of Virginia is appropriately modified.	The Code of Virginia has not yet been updated to facilitate the implementation of this requirement.
2020	2020-078	2019-089 2018-091	Continue to Improve Controls over SNAP Federal Reporting	Y	N	N/A	-	DSS	Resolved - Corrective action is completed			
2020	2020-079	2019-100 2018-089	Continue to Improve Controls over TANF Federal Performance Reporting	Y	N	N/A	-	DSS	Resolved - Corrective action is completed			
2020	2020-080	N/A	Report Student Status Enrollment Changes Timely to National Student Loan Data System	Y	N	N/A	-	VPISU/ID	Corrective action is ongoing	The graduation of students occurs primarily at the end of spring semester resulting in limited testing window(s) for the university to confirm actions taken to effectively address the identified control issue. Progress has been made each quarter over the past year to address this specific finding and the university is on track to implement a solution by its initial estimated completion date of April 30, 2022 to detect errors/discrepancies between university graduation records at the major level and the NSLDS.	Virginia Tech has implemented an interim measure to self-audit a random sample for the new semester after posting graduation dates for the prior semester. Due to the cyclical nature of the activities, testing has been limited in perfecting the full file reconciliation.	No significant difference.
2020	2020-081	N/A	Continue Following Administrative Code Requirements for Above-50-Percent Vendors	Y	N	N/A	-	VDH	Resolved - Corrective action is completed			
2020	2020-082	2019-102	Continue to Improve Subrecipient Monitoring for the Opioid Grant	Y	N	N/A	-	DBHDS	Resolved - Corrective action is completed			
2020	2020-083	2019-103	Provide Federal Award Requirements to Subrecipients	Y	N	N/A	-	DBHDS	Resolved - Corrective action is completed			
2020	2020-084	N/A	Match Federal Grants with Qualifying State Expenses	N	Y	USDA	\$3,430,747	VSU	Corrective action is ongoing	Timing of finding did not allow sufficient time to connect in the subsequent year.	1. The Board has approved a policy that ensures expenditures are properly matched. 2. The Extension Administrator and Research Director have full discretion on expenditures. 3. All overdue reports have been submitted. 4. A total of \$7.1M in unallowable expenditures have been returned to cover the 2014-2019 award years. 5. Monthly meetings to discuss grants are still being held. 6. The final payment for under matched amounts is scheduled to be paid in February 2022.	No significant change in plan vs. actions taken.
2020	2020-085	N/A	Strengthen Internal Control over Federal Awards	N	Y	DOD	-	DMA	Corrective action is ongoing	Found as a repeat finding in APA 2020 audit. Lack of understanding concerning the original finding.	DMA has properly classified all expenses to the correct ALN. A master list has been created and is being updated as necessary. The requirement to submit term contracts was included in the updated policies and procedures.	No significant difference.
2020	2020-086	N/A	Improve Timeliness of Grant Closeout	N	Y	DOD	-	VPISU/ID	Resolved - Corrective action is completed			
2020	2020-087	N/A	Ensure Consistent Application of Subrecipient Monitoring Controls	N	Y	HHS	-	DBHDS	Corrective action is ongoing	A few existing contracts remain that need to become sub award agreements.	Policies and procedures were implemented and many contracts were revised to become sub award agreements.	No significant change.
2020	2020-088	N/A	Perform Independent Peer Reviews of Community Mental Health Programs	N	Y	HHS	-	DBHDS	Resolved - Corrective action is completed			

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	Questioned Costs	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2020	2020-089	N/A	Ensure Compliance with National Correct Coding Initiative Technical Guidance Manual	N	Y	HHS	-	DMAS	Corrective action is ongoing	DMAS continues to work on the CAP.	PCM is working with program staff to review the specific contractual requirements.	There are no differences.
2020	2020-090	2017-094	Improve Internal Controls over Financial Reporting	N	Y	DOJ	-	DCJS	Corrective action is ongoing	DCJS based the match on literal interpretation of instructions given by OJP that said, "Enter the total required recipient share for reporting period specified in line 9. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency. This amount should not include cost sharing and match amounts in excess of the amount required by the Federal agency (for example, cost overruns for which sharing or match than the level required by the Federal agency)," DCJS reported the match for the period (QTR), but APA said it needed to be the (YTD) period. DCJS agrees and will be reporting the YTD match up to the required amount based on the instructions above.	DCJS has developed a detailed Policy and Procedure that addresses the issues identified. Agency will update the step by step process to ensure accuracy.	OVC and OVW have suspended the match requirements and allow for waivers during the COVID Pandemic.
2020	2020-091	N/A	Submit Required Reports Timely	N	Y	DOL	-	VEC	Corrective action is ongoing	Corrective action is ongoing.	For the quarter ending March 31, 2021 all ETA reports submitted by the due date to DOL.	No significant difference.
2020	2020-092	N/A	Monitor Statewide WIOA Grant Program According to Policy	N	Y	DOL	-	VCCS-CO	Corrective action is ongoing	VCCS will complete a monitoring review through a risk assessment and review of records of sub recipients and issue the final monitoring review report by September 30th, 2021.	VCCS will complete a monitoring review through a risk assessment and review of records of sub recipients and issue the final monitoring review report by September 30th, 2021.	VCCS will complete a monitoring review through a risk assessment and review of records of sub recipients and issue the final monitoring review report by September 30th, 2021.

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
U.S. DEPARTMENT OF AGRICULTURE						
Non-Stimulus:						
Agricultural Research Basic and Applied Research	10.001					
Pass-Through From Mississippi State University	10.001			15,000		1,884,510
Plant and Animal Disease, Pest Control, and Animal Care	10.025		1,620,311			2,144,406
Voluntary Public Access and Habitat Incentive Program	10.093		75,570			75,570
Voluntary Public Access and Habitat Incentive Program	10.163		12,752			12,752
Specialty Crop Block Grant Program - Farm Bill	10.170	2018-587,2019-487	37,345		31,614	362,619
Pass-Through From The Pennsylvania State University	10.170			14,179		362,619
Organic Certification Cost Share Programs	10.171		14,236			14,236
Local Food Promotion Program	10.172		111,131			111,131
Regional Food System Partnerships	10.177					
Pass-Through From Local Environmental Agriculture Project Incorporated	10.177			2,985		2,985
Trade Mitigation Program Eligible Recipient Agency Operational Funds	10.178		394,180			394,180
Grants for Agricultural Research, Special Research Grants	10.200					
Pass-Through From Southern Regional Aquaculture Center	10.200			9,858		377,337
Pass-Through From University of Florida	10.200			995		377,337
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		2,905,418			3,839,641
Sustainable Agriculture Research and Education	10.215					
Pass-Through From North Carolina State University	10.215			1,021		183,574
Pass-Through From University of Georgia	10.215			39,719		183,574
1890 Institution Capacity Building Grants	10.216		1,154,467		58,550	1,176,461
Pass-Through From Delaware State University	10.216	18-001HEH		8,023		1,176,461
Pass-Through From University of Maryland Eastern Shore	10.216			13,971		1,176,461
Higher Education - Institution Challenge Grants Program	10.217		32,713			65,907
Pass-Through From University of Maine	10.217			22,954		65,907
Higher Education - Multicultural Scholars Grant Program	10.220		45,810			45,810
Community Food Projects	10.225		10,403			10,403
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		70,458			95,912
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		72,235			452,858
Homeland Security Agricultural	10.304					
Pass-Through From University of Florida	10.304			43,621		43,621
Agriculture and Food Research Initiative (AFRI)	10.310		252,252		86,457	6,884,558
Pass-Through From North Carolina State University	10.310			241		6,884,558
Beginning Farmer and Rancher Development Program	10.311		189,370		7,088	249,009
Pass-Through From Arcadia Center for Sustainable Food and Agriculture	10.311			9,468		249,009
Pass-Through From The Pennsylvania State University	10.311			6,639		249,009
Pass-Through From University of California, Santa Cruz	10.311			43,532		249,009
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		1,486			17,204
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328					
Pass-Through From Local Food Hub Incorporated	10.328			40,089		51,409
Pass-Through From Research Triangle Institute	10.328			1,048		51,409
Pass-Through From University of Florida	10.328			10,272		51,409
Crop Protection and Pest Management Competitive Grants Program	10.329		137,583			163,412
Food Insecurity Nutrition Incentive Grants Program	10.331		445			22,037
Pass-Through From Local Environmental Agriculture Project Incorporated	10.331			21,592		22,037
Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	10.334					
Pass-Through From Great Lakes Community Conservation Corps	10.334			4,792		5,621
Veterinary Services Grant Program	10.336		71,120			71,120
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		222,695		17,425	237,695
Pass-Through From Mississippi State University	10.443			15,000		237,695
Rural Community Development Initiative	10.446		66,976			66,976
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		1,987,500			1,987,500
Food Safety Cooperative Agreements	10.479		208,175			208,175
Cooperative Extension Service	10.500		7,813,836		89,658	8,363,533
Cooperative Extension Service	10.500	549590-19244	2,966		2,966	8,363,533
Pass-Through From Auburn University	10.500			224,402		8,363,533
Pass-Through From The Ohio State University	10.500			35,122		8,363,533
Pass-Through From University of Arkansas Division of Agriculture Cooperative Extension Service	10.500	549590-19244		65,493		8,363,533
Pass-Through From University of Idaho	10.500			8,319		8,363,533
Agriculture Extension at 1890 Land-grant Institutions	10.512		2,642,173			2,642,173
Expanded Food and Nutrition Education Program	10.514		33,463			33,463
Renewable Resources Extension Act and National Focus Fund Projects	10.515		14,033			14,033
Centers of Excellence at 1890 Institutions	10.523		8,478			8,478
Scholarships for Students at 1890 Institutions	10.524		272,891			272,891
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525					
Pass-Through From AgriSafe Network	10.525	963969303		6,982		6,982

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
CACFP Training Grants	10.536		52,337			52,337
Food Donation	10.550					
Pass-Through From Virginia Local Governments	10.550			81,746		81,746
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		65,410,706		3,655,507	72,547,769
Child and Adult Care Food Program	10.558		85,354,711		84,599,568	90,601,764
State Administrative Expenses for Child Nutrition	10.560		5,903,270			5,934,622
WIC Farmers' Market Nutrition Program (FMNP)	10.572		70,087		61,100	70,087
Team Nutrition Grants	10.574		147,141			147,141
Farm to School Grant Program	10.575		14,586			14,586
Senior Farmers Market Nutrition Program	10.576		421,965		382,773	421,965
WIC Grants To States (WGS)	10.578		308,169			308,169
Fresh Fruit and Vegetable Program	10.582		1,575,418		1,575,418	1,575,418
Child Nutrition Direct Certification Performance Awards	10.589		102,624		102,624	102,624
Healthy, Hunger-Free Kids Act of 2010 Childhood Hunger Research and Demonstration Projects	10.592		448			448
Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP	10.596		11,519			11,519
USDA Local and Regional Food Aid Procurement Program	10.612					
Pass-Through From CounterPart	10.612			74,995		74,995
Cooperative Forestry Assistance	10.664		2,367,754		538,734	2,462,516
Pass-Through From Texas A&M Forest Service	10.664			29,836		2,462,516
Wood Utilization Assistance	10.674		153,484		774	160,280
Urban and Community Forestry Program	10.675					
Pass-Through From University of Minnesota	10.675			8,246		8,246
Forest Legacy Program	10.676		4,079,864			4,079,864
Forest Stewardship Program	10.678		173,802		67,918	174,568
Pass-Through From National Fish & Wildlife Foundation	10.678			766		174,568
Forest Health Protection	10.680		889,912		6,486	1,937,592
National Fish and Wildlife Foundation	10.683		8,022			8,022
International Forestry Programs	10.684		195,548			195,548
Good Neighbor Authority	10.691		1,689			1,689
State & Private Forestry Hazardous Fuel Reduction Program	10.697		141,634			141,634
Cooperative Fire Protection Agreement	10.703		31,665			31,665
Distance Learning and Telemedicine Loans and Grants	10.855		130,387			180,137
Rural Energy for America Program	10.868		12,442			12,442
Soil and Water Conservation	10.902		325,974		4,819	539,783
Pass-Through From Chesapeake Bay Foundation	10.902			3,431		539,783
Pass-Through From Minority Outreach Network Agency	10.902	MON0001		3,925		539,783
Pass-Through From National Fish & Wildlife Foundation	10.902			684		539,783
Environmental Quality Incentives Program	10.912		339,775			793,563
Pass-Through From National Fish & Wildlife	10.912			3,658		793,563
Pass-Through From Pheasants Forever Incorporated	10.912			3,300		793,563
Pass-Through From Sustainable Chesapeake	10.912			90,338		793,563
Conservation Stewardship Program	10.924		23,446			27,914
Pass-Through From Chesapeake Bay Foundation	10.924			4,269		27,914
Regional Conservation Partnership Program	10.932		8,082			12,146
Pass-Through From Blue Ridge Prism	10.932			4,064		12,146
Agricultural Statistics Reports	10.950		76,454			253,058
Other Assistance	10.U01	Agricultural Statistics Service	588			55,681
Other Assistance	10.U02	Food Distribution Salvage	19,267			55,681
Other Assistance	10.U03	PQITYC75	35,826			55,681
Total Non-Stimulus			188,871,067	974,575	91,289,479	
Stimulus:						
Stimulus (CARES):						
Pandemic EBT Food Benefits	10.542	COVID-19	674,352,705			674,352,705
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	COVID-19	7,137,063			72,547,769
Child and Adult Care Food Program	10.558	COVID-19	5,247,053		5,247,053	90,601,764
Pandemic EBT Administrative Costs	10.649	COVID-19	3,785,782		6,269	3,785,782
Total Stimulus (CARES)			690,522,603	0	5,253,322	
Total Excluding Clusters Identified Below:			879,393,670	974,575	96,542,801	
Child Nutrition Cluster:						
School Breakfast Program	10.553		6,588,457		6,226,791	6,588,457
National School Lunch Program	10.555		53,510,701		52,828,189	53,510,701
Special Milk Program for Children	10.556		34,649		34,649	34,649
Summer Food Service Program for Children	10.559		409,908,180		409,607,739	409,908,180
Child Nutrition Discretionary Grants Limited Availability	10.579		344,947		344,898	344,947
Total Child Nutrition Cluster			470,386,934	0	469,042,266	470,386,934
Food Distribution Cluster:						
Commodity Supplemental Food Program	10.565		4,871,154		3,122,386	4,871,154
Emergency Food Assistance Program (Administrative Costs)	10.568		18,225,396		11,064,845	18,225,396
Emergency Food Assistance Program (Food Commodities)	10.569		20,045,726		20,003,759	20,045,726
Total Food Distribution Cluster			43,142,276	0	34,190,990	43,142,276
Forest Service Schools and Roads Cluster:						
Schools and Roads - Grants to States	10.665		1,172,244		1,172,244	1,172,244
Total Forest Service Schools and Roads Cluster			1,172,244	0	1,172,244	1,172,244
SNAP Cluster:						
Supplemental Nutrition Assistance Program	10.551		1,789,812,707			1,789,812,707

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		151,028,196		121,056,337	151,028,196
Total SNAP Cluster			1,940,840,903	0	121,056,337	1,940,840,903
Research and Development:						
Non-Stimulus:						
Agricultural Research Basic and Applied Research	10.001		1,868,429			1,884,510
Pass-Through From Arkansas Childrens Hospital Research Institute	10.001			1,081		1,884,510
Plant and Animal Disease, Pest Control, and Animal Care	10.025		460,011		20,387	2,144,406
Pass-Through From International Alliance for Phytobiomes Research Incorporated	10.025			40,422		2,144,406
Pass-Through From University of Minnesota	10.025			23,662		2,144,406
Wildlife Services	10.028		399			399
Federal-State Marketing Improvement Program	10.156		47,899			47,899
Specialty Crop Block Grant Program - Farm Bill	10.170	2017-4F5,301-18-024,301-19-032	252,575		25,898	362,619
Pass-Through From Cornell University	10.170			838		362,619
Pass-Through From Institute for Advanced Learning & Research	10.170			118		362,619
Pass-Through From University of Georgia	10.170			57,564		362,619
Grants for Agricultural Research, Special Research Grants	10.200		289,465		109,611	377,337
Pass-Through From Iowa State University	10.200			2,735		377,337
Pass-Through From Mississippi State University	10.200	418879-19C15 / 419301-19C15 / 419302-19C15		11,934	11,897	377,337
Pass-Through From Southern Regional Aquaculture Center	10.200	418861-19C15		12,077	11,929	377,337
Pass-Through From University of Florida	10.200	419376-19217		32,913	212	377,337
Pass-Through From University of Maine	10.200			14,210		377,337
Pass-Through From University of Washington	10.200	418750-19C15		3,150	3,150	377,337
Cooperative Forestry Research	10.202		876,055			876,055
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		4,172,022			4,172,022
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		934,223			3,839,641
Animal Health and Disease Research	10.207		39,596			39,596
Higher Education – Graduate Fellowships Grant Program	10.210		201,623			201,623
Sustainable Agriculture Research and Education	10.215					
Pass-Through From North Carolina Agricultural and Technical State University	10.215			6,563		183,574
Pass-Through From Southern Sustainable Agriculture Research and Education	10.215			15,352		183,574
Pass-Through From University of Georgia	10.215	419235-19071 / 419235-19E39		102,332	2,377	183,574
Pass-Through From West Virginia University	10.215			18,587		183,574
Higher Education - Institution Challenge Grants Program	10.217		10,240			65,907
Biotechnology Risk Assessment Research	10.219		138,563		64,532	190,073
Pass-Through From Purdue University	10.219			17,192		190,073
Pass-Through From The Research Foundation of State University of New York	10.219			34,318		190,073
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		25,454		15,151	95,912
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		380,623		47,159	452,858
Consumer Data and Nutrition Research	10.253		57,546		36,048	57,546
Agricultural Market and Economic Research	10.290		294,210		99,313	294,210
Agricultural and Food Policy Research Centers	10.291					
Pass-Through From University of Missouri Columbia	10.291			3,750		3,750
Integrated Programs	10.303		221,482			221,482
Specialty Crop Research Initiative	10.309		1,014,742		227,154	1,509,826
Pass-Through From Cornell University	10.309			109,278		1,509,826
Pass-Through From North Carolina State University	10.309			199,085		1,509,826
Pass-Through From Texas A&M University	10.309			73,678		1,509,826
Pass-Through From The Pennsylvania State University	10.309			80,228		1,509,826
Pass-Through From University of Georgia	10.309			22,430		1,509,826
Pass-Through From Washington State University	10.309			10,385		1,509,826
Agriculture and Food Research Initiative (AFRI)	10.310		5,636,328		1,079,543	6,884,558
Pass-Through From California State University East Bay	10.310			1,109		6,884,558
Pass-Through From Clark University	10.310			53,369		6,884,558
Pass-Through From Iowa State University	10.310			193,472		6,884,558
Pass-Through From Kansas State University	10.310			21,748		6,884,558
Pass-Through From Long Island University	10.310			35,639		6,884,558
Pass-Through From North Carolina State University	10.310			40,892		6,884,558
Pass-Through From North Carolina State University	10.310	2016-67013-24469		110		6,884,558
Pass-Through From Ohio State University	10.310	60050299-JMU		19,254		6,884,558
Pass-Through From Texas A&M AgriLife Research	10.310			7,816		6,884,558
Pass-Through From Texas Tech University	10.310			254		6,884,558
Pass-Through From The Pennsylvania State University	10.310			125,364		6,884,558
Pass-Through From University of Arkansas Fayetteville	10.310			10,383		6,884,558
Pass-Through From University of California, Davis	10.310			127,310		6,884,558
Pass-Through From University of Georgia	10.310			11,816		6,884,558
Pass-Through From University of Georgia Research Foundation Incorporated	10.310			120,537		6,884,558
Pass-Through From University of Kentucky Research Foundation	10.310			118		6,884,558
Pass-Through From University of Maryland	10.310	419273-19C15		10,206	8,100	6,884,558

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Massachusetts Medical Center	10.310			2,981		6,884,558
Pass-Through From University of Washington	10.310	2017-67015-26956		87,261		6,884,558
Pass-Through From West Virginia University	10.310			126,098		6,884,558
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	10.312		144,746		87,647	171,464
Pass-Through From North Carolina Biotechnology Center	10.312			26,718		171,464
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		15,718			17,204
Sun Grant Program	10.320					
Pass-Through From University of Tennessee	10.320			3,267		3,267
Crop Protection and Pest Management Competitive Grants Program	10.329					
Pass-Through From Louisiana State University Agricultural Center	10.329			16,881		163,412
Pass-Through From North Carolina State University	10.329			4,060		163,412
Pass-Through From University of Maryland	10.329			4,888		163,412
Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	10.334					
Pass-Through From Arcadia Center for Sustainable Food and Agriculture	10.334			829		5,621
Cooperative Extension Service	10.500		203,395			8,363,533
Pass-Through From eXtension Foundation	10.500			10,000		8,363,533
Equipment Grants Program (EGP)	10.519		193,910			193,910
State Administrative Expenses for Child Nutrition	10.560		31,352			5,934,622
Foreign Market Development Cooperator Program	10.600		143,831		23,050	143,831
Forestry Research	10.652		514,399			514,399
Cooperative Forestry Assistance	10.664		62,833			2,462,516
Pass-Through From Georgia Forestry Commission	10.664			1,659		2,462,516
Pass-Through From Livelihoods Knowledge Exchange Network	10.664			434		2,462,516
Wood Utilization Assistance	10.674		6,796			160,280
Forest Health Protection	10.680		997,112			1,937,592
Pass-Through From Slow the Spread Foundation	10.680	19-01-07		50,568		1,937,592
Partnership Agreements	10.699		293,173			293,173
Research Joint Venture and Cost Reimbursable Agreements	10.707		2,152			2,152
Distance Learning and Telemedicine Loans and Grants	10.855		49,750			180,137
Soil and Water Conservation	10.902		165,550			539,783
Pass-Through From Chesapeake Bay Foundation Incorporated	10.902			160		539,783
Pass-Through From National Fish & Wildlife Foundation	10.902			37,360		539,783
Pass-Through From University of Vermont and State Agricultural College	10.902			2,699		539,783
Soil Survey	10.903		96,135			96,135
Environmental Quality Incentives Program	10.912		151,752		24,066	793,563
Pass-Through From Chesapeake Bay Foundation Incorporated	10.912			167		793,563
Pass-Through From National Fish & Wildlife Foundation	10.912			204,573		793,563
Wildlife Habitat Incentive Program	10.914					
Pass-Through From Pheasants Forever, Incorporated	10.914			6,125		6,125
Conservation Stewardship Program	10.924					
Pass-Through From Chesapeake Bay Foundation Incorporated	10.924			199		27,914
Agricultural Statistics Reports	10.950		176,604			253,058
Other Assistance	10.RD	16-CS-11330140-100	18,540			208,936
Other Assistance	10.RD	16-CS-11330140-101	13,982			208,936
Other Assistance	10.RD	16-JV-11330140-095	40,472			208,936
Other Assistance	10.RD	16-JV-11330145-074	11,665			208,936
Other Assistance	10.RD	18-CR-11272152-061	6,315			208,936
Other Assistance	10.RD	19-JV-11330145-050	111,715			208,936
Pass-Through From Chesapeake Bay Foundation Incorporated	10.RD	0602-18-062268		6,247		208,936
Total Research and Development			20,373,382	2,266,453	1,897,224	
Total U.S. DEPARTMENT OF AGRICULTURE			3,355,309,409	3,241,028	723,901,862	
U.S. DEPARTMENT OF COMMERCE						
Non-Stimulus:						
NOAA Mission-Related Education Awards	11.008					
Pass-Through From Chesapeake Research Consortium						
Incorporated	11.008			28,264		59,925
Cluster Grants	11.020		37,990			67,990
Pass-Through From Puerto Rico Science, Technology and Research Trust	11.020			30,000		67,990
Economic Development Technical Assistance	11.303		94,874		15,897	94,874
Interjurisdictional Fisheries Act of 1986	11.407		191,239			191,239
Sea Grant Support	11.417	NA180AR4170083	1,607,037		91,488	2,705,082
Coastal Zone Management Administration Awards	11.419		2,118,398		799,669	2,641,722
Coastal Zone Management Estuarine Research Reserves	11.420		484,293			720,489
Marine Sanctuary Program	11.429		2,391			2,391
Cooperative Fishery Statistics	11.434		404,752			404,752
Unallied Management Projects	11.454		371,938			1,962,234
Chesapeake Bay Studies	11.457		80,907			586,594
Habitat Conservation	11.463		1,065,811			1,065,811
Unallied Science Program	11.472		17,500			576,815

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Atlantic Coastal Fisheries Cooperative Management Act	11.474		316,300			316,300
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		1,307			1,829,706
Manufacturing Extension Partnership	11.611		165,661			165,661
Science, Technology, Business and/or Education Outreach Other Assistance	11.620		21,679			31,236
Pass-Through From Consortium for Ocean Leadership, Incorporated	11.U01	National Ocean Sciences Bowl - Regional Competition (Chesapeake Bay Bowl)-205428		7,471		21,227
Pass-Through From Riverside Technology, Incorporated	11.U02	National Oceanic and Atmospheric Administration Advanced Microwave Sounding Unit (AMSU)-A CDR Products Support-ST133017CQ0058/ Task Order		13,756		21,227
Total Non-Stimulus			6,982,077	79,491	907,054	
Total Excluding Clusters Identified Below:			6,982,077	79,491	907,054	
Economic Development Cluster:						
Investments for Public Works and Economic Development Facilities	11.300		2,711			65,949
Pass-Through From South Carolina Aquarium	11.300	EDA04-69-07392-SCA2291319541		63,238		65,949
Economic Adjustment Assistance	11.307		19,376,740			19,376,740
Total Economic Development Cluster			19,379,451	63,238	0	19,442,689
Research and Development:						
Non-Stimulus:						
NOAA Mission-Related Education Awards	11.008					
Pass-Through From Science Museum of Virginia Foundation	11.008			31,661		59,925
Integrated Ocean Observing System (IOOS)	11.012		14,760			275,444
Pass-Through From Rutgers University	11.012	NA16NOS120020/5940/1166/1156		260,684	24,539	275,444
Broad Agency Announcement	11.015		39,416			39,416
Ocean Acidification Program (OAP)	11.017	NA18OAR0170430/NA20OAR0170473	160,277		71,844	160,277
Bipartisan Budget Act of 2018	11.022					
Pass-Through From Rutgers University	11.022	NA19OAR0220189/1330		47,111		47,111
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400		175			175
Sea Grant Support	11.417	NA18OAR4170083	971,010		46,908	2,705,082
Pass-Through From New Jersey Sea Grant Consortium	11.417	NA19OAR4170389/6316-0013		84,136		2,705,082
Pass-Through From University of Baltimore	11.417	SA72581870Q/UBALT-0000210301		7,669		2,705,082
Pass-Through From University of Connecticut	11.417			11,432		2,705,082
Pass-Through From University of North Carolina at Chapel Hill	11.417			12,923		2,705,082
Pass-Through From University of Southern Mississippi	11.417			10,875		2,705,082
Coastal Zone Management Administration Awards	11.419	NA19NOS4190163 TASK 92.03	409,580		7,744	2,641,722
Coastal Zone Management Administration Awards	11.419		26,655		26,655	2,641,722
Pass-Through From Maryland Department of Natural Resources	11.419			87,089		2,641,722
Coastal Zone Management Estuarine Research Reserves	11.420		236,196			720,489
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427	NA18NMF4270199	271,516		29,100	273,191
Pass-Through From Rutgers University	11.427	NA17NMF4270210 / 0283		1,675		273,191
Climate and Atmospheric Research	11.431		680,632			789,464
Pass-Through From Maryland Department of Natural Resources	11.431			86,006		789,464
Pass-Through From Old Dominion University Research Foundation	11.431	NA19OAR4310309/20112100824010		22,826		789,464
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		6,176			892,514
Pass-Through From Mississippi State University	11.432	060700.362698.01		6,176		892,514
Pass-Through From State of Maryland	11.432			802,270		892,514
Pass-Through From University of Miami	11.432			32,353		892,514
Pass-Through From University of Miami	11.432	NA15OAR4320064 / SPC-000295		45,539	21,097	892,514
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451					
Pass-Through From Troy University	11.451	NA17NOS4510100		20,248		30,878
Pass-Through From University of Florida	11.451			10,630		30,878
Unallied Management Projects	11.454	NA18NMF4720321 / 20-0204/NA19NMF4540014	1,552,399		450,545	1,962,234
Pass-Through From Atlantic States Marine Fisheries Commission	11.454	NA14NMF4740362 / 014-1201		37,897		1,962,234
Chesapeake Bay Studies	11.457	NA17NMF4570156	392,763		15,079	586,594
Pass-Through From Chesapeake Research Consortium	11.457	NA18NMF4570323 / NRCS18-VIMTC/VIMSNRCS18-20/		65,244		586,594
Pass-Through From Richmond Regional Planning District Commission	11.457			47,680		586,594
Weather and Air Quality Research	11.459		357,987			367,515
Pass-Through From State of Maryland	11.459			9,528		367,515
Special Oceanic and Atmospheric Projects	11.460		17,269			78,834
Pass-Through From University of Delaware	11.460	NA20OAR4600260/57917		61,565		78,834
Hydrologic Research	11.462					
Pass-Through From University Corporation for Atmospheric Research	11.462	NA16NWS4620043 / SUBAWD001691		106,575		106,575

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Meteorologic and Hydrologic Modernization Development	11.467		37,559			63,139
Pass-Through From University Corporation for Atmospheric Research	11.467			1,748		63,139
Pass-Through From University of Oregon	11.467	632192106/NA19NWS4670013		23,832		63,139
Applied Meteorological Research	11.468		245,752			245,752
Congressionally Identified Awards and Projects	11.469		101,761			101,785
Pass-Through From Atlantic States Marine Fisheries Commission	11.469			24		101,785
Unallied Science Program	11.472		248,966			576,815
Pass-Through From National Fish and Wildlife Foundation	11.472	66236		35,697		576,815
Pass-Through From Rutgers University	11.472	NA18NMF4720321 / 19-0802 /1114		152,849		576,815
Pass-Through From South Carolina Department of Natural Resources	11.472	NA19NMF4720102		108,861		576,815
Pass-Through From University of North Carolina at Chapel Hill	11.472	582190-21-01		12,942		576,815
Office for Coastal Management	11.473	NA17NOS4730142/62302	185,686		81,770	355,840
Pass-Through From National Fish and Wildlife Foundation	11.473	62302		107,044		355,840
Pass-Through From The Nature Conservancy	11.473			63,110		355,840
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		1,312,341		220,196	1,829,706
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	NA16NOS4780207/NA17NOS4780184/NA19NOS				
Coral Reef Conservation Program	11.482	4780182/NA18NOS4780177	516,058		516,058	1,829,706
			5,603			31,458
Pass-Through From National Fish and Wildlife Foundation	11.482	0304.19.065095		25,855		31,458
Measurement and Engineering Research and Standards	11.609		454,262		20,692	867,080
Pass-Through From Iowa State University of Science and Technology	11.609			288,853		867,080
Pass-Through From Jensen Hughes Incorporated	11.609			84,877		867,080
Pass-Through From University of Texas at Austin	11.609			39,088		867,080
Arrangements for Interdisciplinary Research Infrastructure	11.619					
Pass-Through From Iowa State University	11.619			43,882		43,882
Science, Technology, Business and/or Education Outreach	11.620		9,557			31,236
Marine Debris Program	11.999		118,053		18,816	155,494
Pass-Through From Lake Pontchartrain Basin Foundation	11.999	NA19NOS9990035 / CRS401		37,441		155,494
Other Assistance	11.RD	1305M319PNRMJ0144	683			74,129
Other Assistance	11.RD	1305M320PNRMJ0294P21001	27,750			74,129
Pass-Through From Aerodyne Research Incorporated	11.RD	ARI 11634-1		45,696		74,129
Total Research and Development			8,400,842	2,981,591	1,551,043	
Total U.S. DEPARTMENT OF COMMERCE			34,762,370	3,124,320	2,458,097	
U.S. DEPARTMENT OF DEFENSE						
Non-Stimulus:						
Procurement Technical Assistance For Business Firms	12.002		992,308			992,308
National Defense Education Program	12.006		58,506			58,506
Payments to States in Lieu of Real Estate Taxes	12.112		250,941		250,941	250,941
State Memorandum of Agreement Program for the						
Reimbursement of Technical Services	12.113		761,574			761,574
Basic and Applied Scientific Research	12.300		274,305			24,848,838
Pass-Through From University of Texas Rio Grande Valley	12.300			197,165		24,848,838
Science, Technology, Engineering & Mathematics (STEM)						
Education, Outreach and Workforce Program	12.330		109,013			127,616
Pass-Through From Clarkson University	12.330			18,603		127,616
ROTC Language and Culture Training Grants	12.357					
Pass-Through From Institute of International Education	12.357			288,212		593,683
Pass-Through From Institute of International Education	12.357	PGO1801-JMU-07; PGO051-PO2; PGO051-PO3		305,471		593,683
Military Construction, National Guard	12.400		5,869,817			6,716,403
National Guard Military Operations and Maintenance (O&M)						
Projects	12.401		64,887,454			69,631,666
National Guard ChalleNGe Program	12.404		4,375,947			4,375,947
Basic Scientific Research	12.431		2,090			7,213,688
The Language Flagship Grants to Institutions of Higher Education	12.550					
Pass-Through From Institute of International Education	12.550			165,719		165,719
Centers for Academic Excellence	12.598		50,768		27,775	64,145
Pass-Through From Syracuse University	12.598			13,377		64,145
Economic Adjustment Assistance for State Governments	12.617		149,303			1,703,617
Pass-Through From Department of Defense	12.617			1,554,314	1,455,247	1,703,617
Troops to Teachers Grant Program	12.620		318,298			318,298
Basic, Applied, and Advanced Research in Science and Engineering	12.630		143,476			4,664,644
Pass-Through From Batelle	12.630			10,558		4,664,644
Pass-Through From Technology Student Association	12.630			28,574		4,664,644
Air Force Defense Research Sciences Program	12.800		725,735			6,267,657
Language Grant Program	12.900		16,729			23,523
Mathematical Sciences Grants	12.901		24,979			120,332
Information Security Grants	12.902		379,588			426,467
GenCyber Grants Program	12.903		185			51,353
Research and Technology Development	12.910		395,271			6,839,075

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	12.U01	Uniformed Services University of the Health Sciences Enlisted to Medical Degree Preparatory Program (EMDP2) Undergraduate and Graduate Years-HU000120PT054-205269	607,003			2,924,249
Other Assistance	12.U02	20-1-0376	553,141			2,924,249
Other Assistance	12.U03	2020-20061700003	240,650		18,163	2,924,249
Other Assistance	12.U04	Enlisted to Medical Degree Preparatory Program (EMDP2): AY2014-2015/Year 1-HU0001-14-D-E005-203291	1,180,946			2,924,249
Other Assistance	12.U05	H98230-18-1-0359	53			2,924,249
Other Assistance	12.U06	IC CAE Program - 2020-20061700003	16,250			2,924,249
Other Assistance	12.U07	N00174-18-1-0005	145,083			2,924,249
Other Assistance	12.U08	US Coast Guard-FY21-Positive Leadership Certificate Program-MOU 02/01/2021-209678	11,810			2,924,249
Pass-Through From Institute of International Education	12.U09	BOR21-VTECH-23-RUS-PO1		2,965		2,924,249
Pass-Through From Luna Innovations Incorporated	12.U10	3665-AFR-25/VT		33,249		2,924,249
Pass-Through From Quanterion Solutions Incorporated	12.U11	CIP and BIO Support for the HDIAC-FA8075-19-D-A001-205015;2019-HDIAC-02		37,014		2,924,249
Pass-Through From RER Solutions, Incorporated	12.U12	Real Estate Development Executive Development Program-W91241-16-F-0049-205389		96,085		2,924,249
Total Non-Stimulus			82,541,223	2,751,306	1,752,126	
Stimulus:						
Stimulus (CARES):						
National Guard Military Operations and Maintenance (O&M) Projects	12.401	COVID-19	4,744,212			69,631,666
Total Stimulus (CARES)			4,744,212	0	0	
Total Excluding Clusters Identified Below:			87,285,435	2,751,306	1,752,126	
Research and Development:						
Non-Stimulus:						
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		8			8
Aquatic Plant Control	12.100		89,177			89,177
Collaborative Research and Development	12.114		26,917		17,559	26,917
Estuary Habitat Restoration Program	12.130		70,646			70,646
Basic and Applied Scientific Research	12.300		20,334,407		3,992,830	24,848,838
Pass-Through From Brown University	12.300			236,427		24,848,838
Pass-Through From California Institute of Technology	12.300			59,675		24,848,838
Pass-Through From Center for Open Science	12.300			2,278		24,848,838
Pass-Through From Cohen Veterans Bioscience	12.300			252,834		24,848,838
Pass-Through From Cortana Corporation	12.300			454,543		24,848,838
Pass-Through From Duke University	12.300			22,255		24,848,838
Pass-Through From Florida State University	12.300	418714-19D68		665,851	104,810	24,848,838
Pass-Through From Georgia Institute of Technology	12.300			322,963		24,848,838
Pass-Through From Hearing Ergonomics & Acoustics Resources						
Limited Liability Corporation	12.300			26,315		24,848,838
Pass-Through From ITT Industries Incorporated	12.300			1,790		24,848,838
Pass-Through From Johns Hopkins University	12.300			202,168		24,848,838
Pass-Through From NanoSonic Incorporated	12.300			29,496		24,848,838
Pass-Through From North Carolina State University	12.300			173,936		24,848,838
Pass-Through From Northwestern University	12.300			264,333		24,848,838
Pass-Through From Ohio State University	12.300			7,679		24,848,838
Pass-Through From Prime Photonics Incorporated	12.300			100,703		24,848,838
Pass-Through From QuesTek Innovations Limited Liability Corporation	12.300			7,528		24,848,838
Pass-Through From Regents of the University of Michigan	12.300			26,498		24,848,838
Pass-Through From Research Foundation for the State						
University of New York	12.300			65,537		24,848,838
Pass-Through From State of Maryland	12.300			103,256		24,848,838
Pass-Through From The Johns Hopkins University Applied						
Physics Laboratory	12.300			2,013		24,848,838
Pass-Through From University of California, Santa Barbara	12.300			479,137		24,848,838
Pass-Through From University of Oklahoma	12.300			135,955		24,848,838
Pass-Through From University of Pennsylvania	12.300			60,326		24,848,838
Pass-Through From University of Tennessee	12.300			287,212		24,848,838
Pass-Through From University of Texas Rio Grande Valley	12.300	N00014-19-1-2728-VSU		52,253		24,848,838
Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance	12.335					
Pass-Through From Luna Innovations, Incorporated	12.335			42,000		42,000
Naval Medical Research and Development	12.340					
Pass-Through From The Henry M. Jackson Foundation	12.340			204,138		204,138
Scientific Research - Combating Weapons of Mass Destruction	12.351		1,311,165		175,631	1,513,878
Pass-Through From EcoHealth Alliance, Incorporated	12.351			27,951		1,513,878
Pass-Through From Johns Hopkins University	12.351	2004737231		75,038		1,513,878
Pass-Through From Stanford University	12.351			91,482		1,513,878
Pass-Through From University of New Mexico	12.351			8,242		1,513,878
Marine Corps Systems Command Federal Assistance Program	12.369					
Pass-Through From JNI Armor	12.369			62,327		62,327
Military Construction, National Guard	12.400					

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Citizens United for Research in Epilepsy	12.400			846,586		6,716,403
Military Medical Research and Development	12.420		13,106,344		2,672,290	14,225,541
Pass-Through From Curators of the University of Missouri	12.420			13,610		14,225,541
Pass-Through From East Carolina University	12.420	A20-0018-S001		137,325		14,225,541
Pass-Through From Henry Jackson Foundation	12.420			265,175		14,225,541
Pass-Through From Johns Hopkins University	12.420			23,131		14,225,541
Pass-Through From McGuire Research Institute	12.420	W81XWH-151-1-0671		1,275		14,225,541
Pass-Through From Mid-Atlantic Epilepsy & Sleep Center, Limited Liability Company	12.420			124		14,225,541
Pass-Through From National Advanced Mobility Consortium	12.420			111,109		14,225,541
Pass-Through From Oregon Health Sciences University	12.420	1016810_VCU		15,852		14,225,541
Pass-Through From Regents of the University of Michigan	12.420			20,153		14,225,541
Pass-Through From Research Incorporated	12.420	AZ 190094		149,012		14,225,541
Pass-Through From The Henry M. Jackson Foundation	12.420			123,547		14,225,541
Pass-Through From The Medical College of Wisconsin	12.420			21,005		14,225,541
Pass-Through From University of California San Francisco	12.420	W81XWH-14-2-0176		21,052		14,225,541
Pass-Through From University of Colorado	12.420			46,758		14,225,541
Pass-Through From University of Florida	12.420			4,783		14,225,541
Pass-Through From University of Rochester	12.420			17,630		14,225,541
Pass-Through From University of Southern California	12.420			26,356		14,225,541
Pass-Through From Wake Forest University Health Sciences	12.420			121,300		14,225,541
Basic Scientific Research	12.431		5,940,299		830,228	7,213,688
Basic Scientific Research	12.431	W911NF1810306/W911NF1810306	140,046		140,046	7,213,688
Pass-Through From Boston University	12.431			8,591		7,213,688
Pass-Through From California Institute of Technology	12.431			64,846		7,213,688
Pass-Through From Carnegie Mellon University	12.431			439,077		7,213,688
Pass-Through From Freedom Photonics, Limited Liability Company	12.431			2,321		7,213,688
Pass-Through From Gyrosync Corporation	12.431			43,924		7,213,688
Pass-Through From MELD Manufacturing Corporation	12.431			45,172		7,213,688
Pass-Through From Mississippi State University	12.431			4,390		7,213,688
Pass-Through From North Carolina State University	12.431			79,070		7,213,688
Pass-Through From Pennsylvania State University	12.431			4,757		7,213,688
Pass-Through From Princeton University	12.431			41,817		7,213,688
Pass-Through From Signature Science, Limited Liability Company	12.431			24,138		7,213,688
Pass-Through From The University of Texas at Austin	12.431			218,332		7,213,688
Pass-Through From University of California, Santa Barbara	12.431			14,769		7,213,688
Pass-Through From University of Maryland	12.431	70429-Z8105202		12,668		7,213,688
Pass-Through From University of Maryland Baltimore County	12.431			113,857		7,213,688
Pass-Through From Virginia Tech Applied Research Corporation	12.431			13,524		7,213,688
Basic, Applied, and Advanced Research in Science and Engineering	12.630		3,922,536		669,517	4,664,644
Pass-Through From Advanced Functional Fabrics of America Incorporated	12.630			183,365		4,664,644
Pass-Through From Advanced Regenerative Manufacturing Institute, Incorporated	12.630			82,666		4,664,644
Pass-Through From Auburn University	12.630			6,792		4,664,644
Pass-Through From Stevens Institute of Technology Incorporated	12.630	HQ003419F0358		8,976		4,664,644
Pass-Through From Stony Brook University	12.630			271,935		4,664,644
Pass-Through From Trustees of the University of Pennsylvania	12.630			5,766		4,664,644
Legacy Resource Management Program	12.632		11,055			11,055
Uniformed Services University Medical Research Projects	12.750		4,315			1,430,923
Pass-Through From Henry M. Jackson Foundation	12.750			1,426,608		1,430,923
Air Force Defense Research Sciences Program	12.800		4,418,333		1,582,973	6,267,657
Air Force Defense Research Sciences Program	12.800	FA9550-19-1-0066	24,273		24,273	6,267,657
Pass-Through From Ahmic Aerospace Limited Liability Corporation	12.800			125,471		6,267,657
Pass-Through From Asian Office of Aerospace R&D	12.800			87,376		6,267,657
Pass-Through From InnoSense Limited Liability Corporation	12.800			33,893		6,267,657
Pass-Through From Intelligent Fiber-Optic Systems	12.800			32,421		6,267,657
Pass-Through From Luna Innovations Incorporated	12.800			10,388		6,267,657
Pass-Through From MacAulay-Brown Incorporated	12.800			81,069		6,267,657
Pass-Through From Princeton University	12.800			89,944		6,267,657
Pass-Through From Regents of the University of California at Irvine	12.800			18,079		6,267,657
Pass-Through From The Ohio State University	12.800			135,197		6,267,657
Pass-Through From The University of Texas at Austin	12.800			162,678		6,267,657
Pass-Through From Universal Technology Corporation	12.800			89,832		6,267,657
Pass-Through From University of Illinois	12.800			47,180		6,267,657
Pass-Through From University of Miami	12.800			65,089		6,267,657
Pass-Through From University of Pittsburgh	12.800			73,622		6,267,657
Pass-Through From University of Puerto Rico	12.800			47,077		6,267,657
Language Grant Program	12.900		6,794			23,523

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Mathematical Sciences Grants	12.901		95,353			120,332
Information Security Grants	12.902		46,879			426,467
GenCyber Grants Program	12.903		51,168		51,168	51,353
Research and Technology Development	12.910		3,233,804		1,496,638	6,839,075
Pass-Through From Board of Regents of the University of Michigan	12.910			221,584		6,839,075
Pass-Through From Brown University	12.910			6,595		6,839,075
Pass-Through From Center for Open Science	12.910			4,987		6,839,075
Pass-Through From Columbia University	12.910			267,590		6,839,075
Pass-Through From Dnv GI Usa, Incorporated	12.910			44,999		6,839,075
Pass-Through From Institut Pasteur	12.910			302,926		6,839,075
Pass-Through From Intelligent Automation Incorporated	12.910			80,597		6,839,075
Pass-Through From Iowa State University	12.910			262,992		6,839,075
Pass-Through From Kryptowire Limited Liability Corporation	12.910			113,203		6,839,075
Pass-Through From Massachusetts Institute of Technology	12.910	5710004093		9,446		6,839,075
Pass-Through From Northrop Grumman	12.910			397,896		6,839,075
Pass-Through From On Demand Pharmaceuticals, Incorporated	12.910	2		46,070		6,839,075
Pass-Through From Pennsylvania State University	12.910			37,901		6,839,075
Pass-Through From Perspecta	12.910	PO 0019512		161,303		6,839,075
Pass-Through From Raytheon Technologies	12.910	1255164		12,246		6,839,075
Pass-Through From Regents of the University of Colorado	12.910			121,833		6,839,075
Pass-Through From Texas A & M University	12.910			325,317		6,839,075
Pass-Through From The University of Texas at Austin	12.910			295,155		6,839,075
Pass-Through From Uncharted Software	12.910			244,093		6,839,075
Pass-Through From University of California, Santa Barbara	12.910			2,981		6,839,075
Pass-Through From University of Michigan	12.910			98,393		6,839,075
Pass-Through From University of Oklahoma	12.910			39,173		6,839,075
Pass-Through From University of Rochester	12.910			112,720		6,839,075
Other Assistance	12.RD	17-C-0182	(68,496)			70,082,181
Other Assistance	12.RD	20-C-0157	1,093,758			70,082,181
Other Assistance	12.RD	450720-20006	98,957			70,082,181
Other Assistance	12.RD	A Toolkit for Secret Security Patch Identification and Fixes-W56KGU-20-C-0008-205046	232,947			70,082,181
Other Assistance	12.RD	Academic Fellowship Program for the US Naval Observatory-N0018917DZ027-TO 134/137/148/194/632/675/693/716/811/854/85 5/858-205420-205318-205417-205054-205285-205280-205345-204874-204990-204956-204994-	744,812			70,082,181
Other Assistance	12.RD	204955				70,082,181
Other Assistance	12.RD	Anti-Bacterial Compounds-W81XWH19C0070-204768	144,567			70,082,181
Other Assistance	12.RD	Applied Storm & Recovery Studies as part of the During Nearshore Event Experiment (DUNEX); Natural and Nature-Based Coastal Defenses: Closing the Gap on the Potential Protection from Marshes in the US East Coast-W912HZ19Z0047-				70,082,181
Other Assistance	12.RD	204942	23,349			70,082,181
Other Assistance	12.RD	AT-45065	232,300			70,082,181
Other Assistance	12.RD	AT-74071	449,024			70,082,181
Other Assistance	12.RD	Automatic Hypothesis Generation and Analysis for Persistent Intelligence Process Labor-NRO000-				70,082,181
Other Assistance	12.RD	20-C-0019-204978	236,873			70,082,181
Other Assistance	12.RD	DOD_Stephan_Stephan-Aug2020-21	156,385			70,082,181
Other Assistance	12.RD	FA8650-19-C-7923	1,009,944		563,306	70,082,181
Other Assistance	12.RD	FA8750-19-C-0026	640,674		420,751	70,082,181
Other Assistance	12.RD	FA8750-20-C-1543	221,726			70,082,181
Other Assistance	12.RD	GG12102 P0# 2124818	134,803			70,082,181
Other Assistance	12.RD	HDTRA1-17-D-0023/HDTRA1170119	3,721			70,082,181
Other Assistance	12.RD	HR0011-19-C-0096	824,948		191,885	70,082,181
Other Assistance	12.RD	HR0011-20-9-0028	865,296		99,728	70,082,181
Other Assistance	12.RD	IPA-BRANTLY AGREEMENT DATED 02/03/2020	23,452			70,082,181
Other Assistance	12.RD	Logical Vanishability through Hybrid Spin Transfer Torque (STT) and Look-Up Table (LUT) Technology to Prevent Reverse Engineering-FA8650-15-C-7569-203705	45,090			70,082,181
Other Assistance	12.RD	Mobile Manned/Unmanned Distributed Lethality Airborne Network (MUDLAN) Acceleration for Demonstrations & Deployment (MADD)-FA8750-20-C-0555-205050	23,593,904		20,353,832	70,082,181
Other Assistance	12.RD	Mobile Manned/Unmanned Distributed Lethality Airborne Network (MUDLAN) Enhanced Rapid Integration for Transition (MERIT)-FA8750-18-C-0129-204606	13,101,303		10,952,835	70,082,181
Other Assistance	12.RD	Mobile Manned/Unmanned Distributed Lethality Airborne Network (MUDLAN)-FA8750-18-C-0033-204439	757,269		660,353	70,082,181
Other Assistance	12.RD	N00014-18-P-1019	45,891			70,082,181
Other Assistance	12.RD	N0016720P0285	107,048			70,082,181

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	12.RD	N00173-20-P-0423	37,694			70,082,181
Other Assistance	12.RD	N00178-20-P-6688	16,396			70,082,181
Other Assistance	12.RD	N00178-21-P-6665	6,923			70,082,181
Other Assistance	12.RD	N00421-16-2-B001-EP3202206	29,999			70,082,181
Other Assistance	12.RD	N3239819P0003	27,621			70,082,181
Other Assistance	12.RD	N3239820P0006	95,596			70,082,181
Other Assistance	12.RD	N3239820P0034P00001	8,689			70,082,181
Other Assistance	12.RD	N62470-19-2-4013	207,785			70,082,181
Other Assistance	12.RD	TASK ORDER 04	205,227			70,082,181
Other Assistance	12.RD	TASK ORDER 06	131,184			70,082,181
		U.S. Army Cooperative Agreement - Support the				
Other Assistance	12.RD	Mission of Army Aviation - W911W6-17-2-0001	536			70,082,181
Other Assistance	12.RD	W21QAA-IGSA-A605I-20-DPW01	76,663			70,082,181
Other Assistance	12.RD	W81XWH-17-1-0487/P00011025125	12,200			70,082,181
Other Assistance	12.RD	W81XWH-19-C-0074	210,194			70,082,181
Other Assistance	12.RD	W911NF-18-C-0019	2,435,869		908,555	70,082,181
Other Assistance	12.RD	W911W5-16-C-0007	705,077			70,082,181
Other Assistance	12.RD	W912HQ-19-P-0001	43,023		39,748	70,082,181
Other Assistance	12.RD	W9132V-20-C-0001	87,585			70,082,181
Pass-Through From Advanced Technology International	12.RD	2020-480		426,363		70,082,181
Pass-Through From Advanced Technology International	12.RD	SUBCONTRACT 2018-511		121,950		70,082,181
Pass-Through From AIM Photonics	12.RD	SUNY Polytechnic AIM		5,760		70,082,181
		Joint Capabilities Embedded Technology				
		Insertion and Integration-GS00Q14ADU401				
Pass-Through From Alion Science & Technology Corporation	12.RD	OASIS-204740/SUB1139948-001		136,150	136,150	70,082,181
Pass-Through From ALPHACORE, Incorporated	12.RD	STTR Phase I AF19C-T006		50,000		70,082,181
Pass-Through From Altron Incorporated	12.RD	AT-81567		33,928		70,082,181
Pass-Through From Altron Incorporated	12.RD	PO# 06172019VT		30,000		70,082,181
Pass-Through From American Systems Corporation	12.RD	S19024_1		686,123		70,082,181
Pass-Through From Applied Research Associates, Incorporated	12.RD	PO20-00835		2,698		70,082,181
Pass-Through From Applied Research Associates, Incorporated	12.RD	S-D00189-15-TO-01-UVA/20000827		1,343,800		70,082,181
Pass-Through From Applied Research Associates, Incorporated	12.RD	S-D00189-15-TO-02-UVA		975,059		70,082,181
Pass-Through From Auburn University	12.RD	20-CIVENG-202667-VATECH		12,381		70,082,181
Pass-Through From Barron Associates, Incorporated	12.RD	568-SC01		23,377		70,082,181
Pass-Through From Boeing Company	12.RD	1061-23		25,262		70,082,181
Pass-Through From Boston Engineering Corporation	12.RD	AT-65303		4,594		70,082,181
Pass-Through From CACI International Incorporated	12.RD	P000099889;419416-19B68		134,018	19,565	70,082,181
Pass-Through From CACI International Incorporated	12.RD	P000082126		324,922		70,082,181
Pass-Through From Carnegie Mellon University	12.RD	1990695-439181;419470-19E65		205,106	54,065	70,082,181
		Blockchaining Collaborative Data Management-				
Pass-Through From Carnegie Mellon University	12.RD	H98230-18-D-008-204761;1990713-400180		48,026		70,082,181
		Novel circulating RNA-based markers as				
		diagnostic biomarkers of infectious diseases-				
		W911QY-20-C-0106-205388;Proj				
Pass-Through From CFD Research Corporation	12.RD	#9452/Contract# 20200708		47,890		70,082,181
Pass-Through From Christopher Reeve Foundation	12.RD	CTN16-2020(C-PY)		12,825		70,082,181
Pass-Through From Christopher Reeve Foundation	12.RD	CTN17-2021(C-PY)		7,587		70,082,181
Pass-Through From Colorado State University	12.RD	G-27001-01		24,171		70,082,181
Pass-Through From Corvid Technologies	12.RD	17-027 W911QX-17-C-0029		5,610		70,082,181
Pass-Through From Corvid Technologies	12.RD	20-033 M67854-20-P-6636		41,910		70,082,181
		Tactical Immune System based on Dynamically				
		Assigned Sense of Self (Phase II)-W56KGU-17-C-				
Pass-Through From CyberRock, Incorporated	12.RD	0077-204501;1081466		23,893		70,082,181
Pass-Through From Decisive Analytics Corporation	12.RD	Parsing and Role Labeling in Combination Effort-HDTRA1-17-C-0073-204702;PO 000001126		51,284		70,082,181
Pass-Through From Diversified Technical Systems, Incorporated	12.RD	PO #62355		41,215		70,082,181
Pass-Through From Duke University	12.RD	313-0874		71,432		70,082,181
Pass-Through From Dynetics Incorporated	12.RD	DI-SC-21-06		2,014		70,082,181
Pass-Through From Environmental Research Group Limited						
Liability Corporation	12.RD	USACE NOR 0060.0082		29,360		70,082,181
Pass-Through From Environmental Research Group Limited						
Liability Corporation	12.RD	USACE NOR.00600.0081		44,337		70,082,181
		Multi-Spectral Transceiver Modeling and				
Pass-Through From FIRST RF Corporation	12.RD	Simulation-FA8750-20-C-0504-205164;T23676		64,230		70,082,181
Pass-Through From Flatter, Incorporated	12.RD	NDU18-UVA-01		30,482		70,082,181
Pass-Through From Freedom Photonics, Limited Liability						
Company	12.RD	S7139-01		390		70,082,181
		Jana: Ensuring Secure, Private, and Flexible Data				
Pass-Through From Galois Incorporated	12.RD	Access-N66001-15-C-4070-203721;2015-015		32,348		70,082,181
Pass-Through From Galois, Incorporated	12.RD	Subcontract No. 2021-003		24,949		70,082,181
Pass-Through From Gemini Technical Solutions JV, Limited						
Liability Company	12.RD	FOR-17-021 CLIN 0002		317,206		70,082,181
Pass-Through From Gemini Technical Solutions JV, Limited						
Liability Company	12.RD	FOR-17-021 CLIN 0003		14,009		70,082,181
Pass-Through From Georgia Institute of Technology	12.RD	D8736-S2		74,479		70,082,181
		Strategic Multilayer Assessment (SMA): Strategic				
Pass-Through From Georgia Institute of Technology	12.RD	Outcomes-W31P4Q-18-D-0002-204696;D8413-S1		10,115		70,082,181
Pass-Through From GIRD Systems Incorporated	12.RD	S2-003-0619C40		160,757		70,082,181

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Global Engineering and Materials Incorporated	12.RD	AT-63120		29,460		70,082,181
Pass-Through From Graf Research Corporation	12.RD	AT-52743		22,597		70,082,181
Pass-Through From Graf Research Corporation	12.RD	AT-76252_TASK ORDER 01		51,661		70,082,181
Pass-Through From Griffiss Institute	12.RD	Multi-domain C2 (MDC2)"Clean Sheet" Applications to Joint All Domain C2-FA8750-19-3-1000-205131;SA20200410010186		146,927		70,082,181
Pass-Through From Griffiss Institute	12.RD	Online Learning Techniques for Space Situational Awareness, Part 2-FA8750-19-3-1001-205010;SA191210010116		55,306		70,082,181
Pass-Through From Gxm Consulting Limited Liability Company	12.RD	418-UVA-0039 - TO #004		112,781		70,082,181
Pass-Through From Huntington Ingalls Incorporated	12.RD	PO# 1144724/1		113,192		70,082,181
Pass-Through From Hypres, Incorporated	12.RD	Hypres_Johnson_Readout of Sing		73,829		70,082,181
Pass-Through From Innovative Defense Technologies Limited Liability Corporation	12.RD	101329-HQ086020C7073		29,990		70,082,181
Pass-Through From Innoveering, Limited Liability Company	12.RD	GOYNE_UVA_INNOVEERING		9,365		70,082,181
Pass-Through From Innoveering, Limited Liability Company	12.RD	STTR Contract FA8650-16-C-2715		195,934		70,082,181
Pass-Through From Intelligent Automation Incorporated	12.RD	2540-1		9,722		70,082,181
Pass-Through From Intelligent Automation, Incorporated	12.RD	2280-3		65,000		70,082,181
Pass-Through From Intelligent Automation, Incorporated	12.RD	QPOF: A Multiphysics Analysis based Quenching Process Optimization Tool for Large Forging Parts-N68335-21-C-0058-205457;2595-1		25,393		70,082,181
Pass-Through From Intelligent Fusion Technology, Incorporated	12.RD	Condition-Based Predictive Maintenance for Mission Critical Systems with Probabilistic Knowledge Graph and Deep Learning-N68335-20-F-0562-205214;067-01		299,021		70,082,181
Pass-Through From Intelligent Fusion Technology, Incorporated	12.RD	CRISIS: Knowledge Graph Based Cyber Resilience Integrated Security Inspection System-N68335-20-C-0792-205242;068-01		40,735		70,082,181
Pass-Through From Iowa State University	12.RD	130186-PERIOD 2		236		70,082,181
Pass-Through From Johns Hopkins University	12.RD	2.0 VANCE		5,922		70,082,181
Pass-Through From Johns Hopkins University	12.RD	W81XWH-16-2-0060		15,711		70,082,181
Pass-Through From Kryptowire LLC	12.RD	EPIC SWaP: Energy-Preserving IoT Cryptography for Small Weight and Power Devices-HR001120C0154-205364;HR001120C0154-GMU01		181,809		70,082,181
Pass-Through From Leidos Incorporated	12.RD	Low Altitude Nuclear Explosion (LANE) Prototype-W15QKN-18-9-1004-204998;P010235168		241,300		70,082,181
Pass-Through From LGS Innovations	12.RD	LGS171104		94,928		70,082,181
Pass-Through From Lightspin Technologies, Incorporated	12.RD	Lightspin_N00253-17-C-0003		10,912		70,082,181
Pass-Through From Lockheed Martin Corporation	12.RD	4103969479		303,401		70,082,181
Pass-Through From Lockheed Martin Corporation	12.RD	FA8750-20-C-0507/PO#4104600965		476,614		70,082,181
Pass-Through From Lockheed Martin Corporation	12.RD	P18-222219		82,884		70,082,181
Pass-Through From Lockheed Martin Corporation	12.RD	PO 4104443856		172,988		70,082,181
Pass-Through From Luna Innovations Incorporated	12.RD	3437-ARF-25/VT		2,243		70,082,181
Pass-Through From Luna Innovations Incorporated	12.RD	366501VT		1,454		70,082,181
Pass-Through From Luna Innovations Incorporated	12.RD	3849-NVY-15/VT		36,160		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3238-ARM-25		1,854		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3330-NVY-25/UVA		4,147		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3349-ARM-25/UVA		164		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3349-ARM-25+/UVA		10,406		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3571-DHA-25/UVA		7,971		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3604-NVY-1T/UVA		140,908		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3614-NVY-1T/UVA		8,063		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3614-NVY-2T/UVA		21,097		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3706.01OPT/UVA		29,948		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3706-NVY-1S/UVA		480		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3706-NVY-2S/UVA		61,485		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3768-DHA-1S/UVA		27,982		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3787-NVY-1T/UVA		70,684		70,082,181
Pass-Through From Luna Innovations, Incorporated	12.RD	3791-NVY-1S/UVA		44,998		70,082,181
Pass-Through From M4 Engineering Incorporated	12.RD	AT-57834		138,852		70,082,181
Pass-Through From M4 Engineering Incorporated	12.RD	AT-69580		54,339		70,082,181
Pass-Through From Manufacturing Techniques Incorporated	12.RD	Germanium Pinned Photo-diode for Image Sensing-W909MY-12-D-0008/ 0054-204825;PO 41100		14,021		70,082,181
Pass-Through From Manufacturing Techniques Incorporated	12.RD	Novel cross-reactive chemical sensor arrays based on metal oxides and nanomaterials-W909MY-12-D-0008/ 0054-204824;PO 41104		6,423		70,082,181
Pass-Through From Manufacturing Techniques Incorporated	12.RD	PO 41129		1,548		70,082,181
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	MSA-17-0017-VT_CMI TO#01		6		70,082,181
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	MSA-17-0017-VT_CMI_TASK 05		34,018		70,082,181
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	MSA-17-0017-VT_CMI_TASK 06		53,191		70,082,181
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	TASK ORDER 3		9,747		70,082,181
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	TASK ORDER 4		445		70,082,181

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Massachusetts Institute of Technology	12.RD	PO #7000494181		49,948		70,082,181
Pass-Through From Massachusetts Institute of Technology	12.RD	PO#7000497588		37,120		70,082,181
Pass-Through From Ministry of Defense Israel	12.RD	PO 4440871955		6,875		70,082,181
Pass-Through From Mission Secure, Incorporated	12.RD	Mission Secure_Beling_Machine		299,342		70,082,181
Pass-Through From Mitre Corporation	12.RD	TO 134870		34,999		70,082,181
Pass-Through From Morton Photonics Incorporated	12.RD	MP-UVA-01		511		70,082,181
Pass-Through From MRIGlobal	12.RD	790-111142-1		9,654		70,082,181
Pass-Through From Nanohmics Incorporated	12.RD	N18A-T001		1,224		70,082,181
Pass-Through From NanoSonic Incorporated	12.RD	#AR1-0008		18,241		70,082,181
Pass-Through From NanoSonic Incorporated	12.RD	#AR2-0010		20,644		70,082,181
Pass-Through From NanoSonic Incorporated	12.RD	AR-C0004		9,404		70,082,181
Pass-Through From NanoSonic Incorporated	12.RD	DA2-0019		27,352		70,082,181
Pass-Through From NanoSonic Incorporated	12.RD	DL2-0007		65,512		70,082,181
Pass-Through From NanoSonic Incorporated	12.RD	DL2-0060		49,193		70,082,181
Pass-Through From NanoSonic Incorporated	12.RD	MD2-7509		69,885		70,082,181
Pass-Through From NanoSonic Incorporated	12.RD	NV1-0204		14,683		70,082,181
Pass-Through From National Institute of Building Sciences	12.RD	N62470-14-D-1030(X69);418357-19C95 / 418357-19C96		45,015	30,000	70,082,181
Pass-Through From National Security Innovations, Incorporated	12.RD	The US Department of Defense (DoD) Strategic Multilayer Assessment Strategic Outcomes-				
Pass-Through From National Security Innovations, Incorporated	12.RD	W5J9CQ-20-C-0004-205290;SMA--AGC--GMU		141,600		70,082,181
Pass-Through From North Carolina State University	12.RD	2018-2726-22		100,480		70,082,181
Pass-Through From Norwich University	12.RD	22341-R5015		624,990		70,082,181
Pass-Through From Nu Trek Incorporated	12.RD	ECE-Nu-Trek-408089-20		50,000		70,082,181
Pass-Through From Ozark Integrated Circuits	12.RD	14000420C0034-VT		3,616		70,082,181
Pass-Through From Palo Alto Research Center Incorporated	12.RD	Configuration Security (CONSEC)-FA8750-18-2-0147-204694;P314449		153,200		70,082,181
Pass-Through From Parabon NanoLabs, Incorporated	12.RD	DNA Origami-based Bio-scavengers for Nerve Agent Sequestration-W911SR-19-C-0026-204857;20190620-MASON-051-OP3-SBIRII-Origami Antibodies for Threat Sensing SBIR Sequential Phase II - AA3-W911SR20C0041-		104,811		70,082,181
Pass-Through From Parabon NanoLabs, Incorporated	12.RD	205328;200200828-MASON-051-AA3-SEQ-SB		52,136		70,082,181
Pass-Through From Peraton	12.RD	PO-0010313		53,000		70,082,181
Pass-Through From Perduco Group	12.RD	P010255044		10,125		70,082,181
Pass-Through From Perspecta Labs Incorporated	12.RD	PO 0024882		54,695		70,082,181
Pass-Through From Perspecta Labs Incorporated	12.RD	PO-0019391		108,841		70,082,181
Pass-Through From Perspecta Labs Incorporated	12.RD	PO-0023005		39,553		70,082,181
Pass-Through From Phase Sensitive Innovations, Incorporated	12.RD	N171-031		96,813		70,082,181
Pass-Through From Phase Sensitive Innovations, Incorporated	12.RD	N68335-17C-0480 Phase Sens		13,725		70,082,181
Pass-Through From Phase Sensitive Innovations, Incorporated	12.RD	Phase Sensitive Innov_Campbel		280		70,082,181
Pass-Through From Polaris Alpha Advanced Systems, Incorporated	12.RD	Magnetometers for detection of explosives in car portals, phase 2-DOTC-17-01-INIT1562-205012;S19-06196		289,371	94,514	70,082,181
Pass-Through From Power Fingerprinting, Incorporated	12.RD	Enhanced Cyber Defense by Leveraging Involuntary Analog Emissions-FA8650-16-C-7621-203831;1050143		23,071		70,082,181
Pass-Through From PPG Industries Incorporated	12.RD	PO F2D104260		70,845		70,082,181
Pass-Through From Praxis Environmental Tech Incorporated	12.RD	EST-.001-19-02		70,535		70,082,181
Pass-Through From President and Fellows of Harvard College	12.RD	124292-5116077		99,257		70,082,181
Pass-Through From QmagiQ Limited Liability Corporation	12.RD	AT-52731		57,555		70,082,181
Pass-Through From Quintessent Incorporated	12.RD	Bowers_Patronus_Phase1		309,264		70,082,181
Pass-Through From Raytheon Systems	12.RD	Anytime Reasoning and Analysis for Kill-Web Negotiation and Instantiation across Domains (ARAKNID)-FA8750-19-C-0056-204780;90072/ PO		185,473		70,082,181
Pass-Through From Regents of the University of Michigan	12.RD	SUBK00014044/PO#3006291921		21,997		70,082,181
Pass-Through From Regents of the University of Michigan	12.RD	SUBK00014044/PO#3006386828		18,500		70,082,181
Pass-Through From ResilienX	12.RD	AT-79827		33,595		70,082,181
Pass-Through From Rhein Tech Laboratories Incorporated	12.RD	Integrated Multi-Sensor Life Detection System-FA864921P0201-205452;2021014		19,175		70,082,181
Pass-Through From Rolls-Royce Corporation	12.RD	PO5002995997		10,456		70,082,181
Pass-Through From Salem Research Institute Incorporated	12.RD	AT-43873		2,755		70,082,181
Pass-Through From Science Applications International Corporation	12.RD	10060.2019.032		64,506		70,082,181
Pass-Through From Semiconductor Research Corporation	12.RD	2018-JU-2780		4,134,384	2,953,960	70,082,181
Pass-Through From Shared Spectrum Company	12.RD	2020-02		3,247		70,082,181
Pass-Through From Sierra Nevada Corporation	12.RD	The development of a prototypical semantic catalog and reasoning system to support NSA agent-based system program-FA8750-19-C-0139-205043;S20CNH009		28,051		70,082,181
Pass-Through From Signature Science, Limited Liability Company	12.RD	IS1018-004		85,477		70,082,181

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Signature Science, Limited Liability Company	12.RD	TO#IS1018-003/HHM402-17-D-0006		47,322		70,082,181
Pass-Through From Southwest Research Institute	12.RD	L99044RI		104,457		70,082,181
Pass-Through From Spectral Energies Limited Liability Corporation	12.RD	SB2015-001-1		38,738		70,082,181
		Development of passive sampling methodologies for equilibrium sampling of PFAS compounds in surface and groundwater-W912HQ20P0007-205013;DOD00016-01		63,471		70,082,181
Pass-Through From State of Maryland	12.RD			63,471		70,082,181
Pass-Through From Stevens Institute of Technology Incorporated	12.RD	2102967-02		56,777		70,082,181
Pass-Through From Stevens Institute of Technology Incorporated	12.RD	2103015-01		95,529		70,082,181
Pass-Through From Stevens Institute of Technology Incorporated	12.RD	AGREEMENT NO. 2103138-03		422,543		70,082,181
Pass-Through From Stevens Institute of Technology Incorporated	12.RD	AT-64201		2,090		70,082,181
Pass-Through From Stevens Institute of Technology Incorporated	12.RD	HQ003419F0358		33,480		70,082,181
Pass-Through From Stevens Institute of Technology Incorporated	12.RD	HQ003420F2030		189,603		70,082,181
Pass-Through From Stevens Institute of Technology Incorporated	12.RD	TO# HQ003420F0657		65,483		70,082,181
Pass-Through From Systems Engineering Research Center	12.RD	RES. AGRMT 2103155-01		80,206		70,082,181
Pass-Through From Systems Engineering, Incorporated	12.RD	PBeling_SystemsEngineeringRFA		155,000		70,082,181
		The HemoLink: A universal platform for blood collection, stabilization, and shipping-				
Pass-Through From Tasso Inc	12.RD	HDTRA117C0066-204352;01142051		48,783		70,082,181
Pass-Through From Techsburg Incorporated	12.RD	AT-77717		4,920		70,082,181
Pass-Through From Techsburg Incorporated	12.RD	AT-78615		33,324		70,082,181
Pass-Through From Techsburg Incorporated	12.RD	AT-80761		17,051		70,082,181
		Enabling and Securing Robotic Team Situational Awareness-W911NF-17-1-0447-204346;401285-5801		31,099		70,082,181
Pass-Through From The Board of Trustees of The Colorado School of Mines	12.RD			31,099		70,082,181
Pass-Through From The Johns Hopkins University Applied Physics Laboratory	12.RD	CONTRACT NO.160047;418981-19B68		149,366	15,960	70,082,181
		Post-Doctoral Research in Prediction Markets for Confidence Scores-N66001-19-C-4014-				
Pass-Through From The KeyW Corporation	12.RD	205122;50005953		737		70,082,181
Pass-Through From The Mitre Corporation	12.RD	10-1165868		15,961		70,082,181
		Artificial Intelligence (AI) and Advanced Analytics for Secure Advanced Framework and Environment for Simulation and Modeling (SAFE-				
Pass-Through From The Perduco Group	12.RD	SIM)-205545;10060.2019.036		2,213		70,082,181
Pass-Through From The University of Texas at Austin	12.RD	UTA-19009548		103,644		70,082,181
Pass-Through From The University of Texas at Austin	12.RD	UTA20-000936		69,804		70,082,181
Pass-Through From Third Floor Materials, Incorporated	12.RD	TFM_Hopkins_Optical limiter		6,718		70,082,181
Pass-Through From Trusted Science and Technology Incorporated	12.RD	AF191-064-01		35,949		70,082,181
Pass-Through From Trusted Science and Technology Incorporated	12.RD	AT-80327		15,458		70,082,181
Pass-Through From Trusted Science and Technology Incorporated	12.RD	AT-83331		4,350		70,082,181
Pass-Through From Tufts University	12.RD	101925-00001 // PO# EP0167949		1,633		70,082,181
Pass-Through From Universal Technology Corporation	12.RD	142411-16F2639-21-19-C3		17,520		70,082,181
Pass-Through From University of California, San Diego	12.RD	109870153/Invoice # S9002178		28,650		70,082,181
Pass-Through From University of Florida	12.RD	201701142		2,883		70,082,181
Pass-Through From University of Pennsylvania	12.RD	574173/PO 4175612		70,907		70,082,181
		Control, Optimization and transmission problems for nonlocal Partial Differential Equations (PDEs)-				
Pass-Through From University of Puerto Rico	12.RD	W911NF2010115-205296;2020-003		13,349		70,082,181
Pass-Through From University of Southern California	12.RD	AMNDS/137627557		99,343		70,082,181
		Economic Viability, Resilience, and Sustainability of Logistics Systems in Post-Conflict Zones-				
Pass-Through From University of Southern California	12.RD	N00014-21-1-2163-205474;141252276		6,698		70,082,181
Pass-Through From University of Southern California	12.RD	SUBAWARD109595960		276,206		70,082,181
Pass-Through From University of Washington	12.RD	PO NO. BPO51878		38,167		70,082,181
Pass-Through From Vanderbilt University	12.RD	UNIV61656		12,017		70,082,181
		1169-00 Interactive Monitoring of Internet of Things (IoT) Devices, Phase II-205339;1226-00-				
Pass-Through From VECTARE Limited Liability Company	12.RD	226		51,416		70,082,181
Pass-Through From VECTARE Limited Liability Company	12.RD	Industrial Internet of Things-205022;1218-00-219		42,998		70,082,181
		Pattern Discovery 2020-1217-00-217-				
Pass-Through From VECTARE Limited Liability Company	12.RD	205019;1217-00-217		95,672		70,082,181
		Proposal Information Assurance Methods and				
Pass-Through From VECTARE Limited Liability Company	12.RD	Algorithms-205155;1221-00-222		121,923		70,082,181
		SCA 1182-00 Embedded System Software				
Pass-Through From VECTARE Limited Liability Company	12.RD	Architectural Analysis-205221;SCA 1182-00		9,988		70,082,181

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From VIASAT, Incorporated	12.RD	4179547		600,353		70,082,181
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0012		255		70,082,181
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0025		178,044		70,082,181
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0036		34,608		70,082,181
		Vector Mapping of Ticks and Tick-Borne Pathogens of Mongolia-N6264518D5058 -- N6264519F0226-205200;SC-N6264518D5058-				
Pass-Through From Vysnova Partners, Incorporated	12.RD	GMU-002		64,728		70,082,181
Pass-Through From Woods Hole Oceanographic Institution	12.RD	A101487		95,698		70,082,181
Total Research and Development			101,891,325	34,970,974	49,253,170	
Total U.S. DEPARTMENT OF DEFENSE			189,176,760	37,722,280	51,005,296	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Non-Stimulus:						
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		24,729,984		24,019,405	24,752,200
Pass-Through From Tazewell County, Virginia	14.228			22,216		24,752,200
Emergency Solutions Grant Program	14.231		9,663,770		9,086,449	9,663,770
Supportive Housing Program	14.235		136,535		94,235	136,535
Home Investment Partnerships Program	14.239		4,988,583		4,541,008	4,988,583
Housing Opportunities for Persons with AIDS	14.241		988,064		945,095	988,064
Continuum of Care Program	14.267		76,296			76,296
Housing Trust Fund	14.275		2,397,288		2,300,000	2,397,288
Fair Housing Assistance Program State and Local	14.401		338,672			338,672
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		252,580			313,945
Pass-Through From Department of Housing & Urban Development	14.900	0301-03610-SV0909-1184		61,365		313,945
Total Non-Stimulus			43,571,772	83,581	40,986,192	
Total Excluding Clusters Identified Below:			43,571,772	83,581	40,986,192	
CDBG Disaster Recovery Grants Cluster:						
National Disaster Resilience Competition	14.272		37,982,359		37,679,404	37,982,359
Total CDBG Disaster Recovery Grants			37,982,359	0	37,679,404	37,982,359
CDBG Entitlement Grants Cluster:						
Community Development Block Grants/Entitlement Grants	14.218					
Pass-Through From City of Harrisonburg	14.218	21CDBGCV15		22,912		241,487
Pass-Through From City of Harrisonburg	14.218	21CDBG06		19,133		241,487
		CDBG CV FY20 CPD 16, 2019-2020 CDBG-CV, CDBG-CV, 0301-03610-SV0909-1184, 2017-2018				
Pass-Through From Department of Housing & Urban Development	14.218	CDBG Contract, 2018-2019 CDBG Contract		199,442		241,487
Total CDBG Entitlement Grants Cluster			0	241,487	0	241,487
Research and Development:						
Non-Stimulus:						
Healthy Homes Technical Studies Grants	14.906	Affordable Housing Master Plan Needs Analysis	197,754		71,962	197,754
Other Assistance	14.RD	Updated-205162	21,325			42,650
		Affordable Housing Master Plan Needs Analysis				
Pass-Through From Arlington County	14.RD	Updated-205162		21,325		42,650
Total Research and Development			219,079	21,325	71,962	
Total U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			81,773,210	346,393	78,737,558	
U.S. DEPARTMENT OF THE INTERIOR						
Non-Stimulus:						
Indian Economic Development	15.032		110,031			110,031
Forest and Woodlands Resource Management	15.233		2,149			2,149
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		3,200,619		3,200,619	3,200,619
Abandoned Mine Land Reclamation (AMLR)	15.252		9,816,302		9,816,302	9,816,302
National Forest Acquired Lands	15.438		29,416			29,416
Fish and Wildlife Management Assistance	15.608		55,461		11,904	55,461
Cooperative Endangered Species Conservation Fund	15.615		131,959			131,959
Clean Vessel Act	15.616		147,509		136,579	147,509
Sportfishing and Boating Safety Act	15.622		1,167,490		1,152,296	1,167,490
North American Wetlands Conservation Fund	15.623		70,000			492,000
Pass-Through From Ducks Unlimited	15.623	F20AP00299		422,000		492,000
State Wildlife Grants	15.634		1,063,499			1,136,448
Endangered Species Recovery Implementation	15.657		40,661			447,600
Candidate Species Conservation	15.660		60,091			76,054
NFWF-USFWS Conservation Partnership	15.663		5,126			161,671
U.S. Geological Survey Research and Data Collection	15.808		89,141		26,805	592,461
National Land Remote Sensing Education Outreach and Research	15.815					
Pass-Through From AmericaView Incorporated	15.815			30,746		30,746
Historic Preservation Fund Grants-In-Aid	15.904	0000114687/0000116309/0000116491	1,612,669		157,005	1,612,669
Outdoor Recreation Acquisition, Development and Planning	15.916		3,895,425		2,235,009	3,895,425
National Maritime Heritage Grants	15.925	0000113419	28,744		7,647	28,744
Battlefield Land Acquisition Grants	15.928		2,482,718		2,482,718	2,482,718
Conservation Activities by Youth Service Organizations	15.931		9,617			9,617

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Cooperative Research and Training Programs – Resources of the National Park System	15.945		8,634			1,517,275
Emergency Supplemental Historic Preservation Fund	15.957	000016490	105,591		34,018	105,591
Total Non-Stimulus			24,132,852	452,746	19,260,902	
Total Excluding Clusters Identified Below:			24,132,852	452,746	19,260,902	
Fish and Wildlife Cluster:						
Sport Fish Restoration	15.605		4,804,777			4,804,777
Wildlife Restoration and Basic Hunter Education	15.611		7,089,419			7,135,652
Pass-Through From North Carolina Wildlife Resource Commission	15.611	NC-F-F17F01155		46,233		7,135,652
Enhanced Hunter Education and Safety	15.626		105,826			105,826
Total Fish and Wildlife Cluster			12,000,022	46,233	0	12,046,255
Research and Development:						
Non-Stimulus:						
Joint Fire Science Program	15.232		849			849
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423					
Pass-Through From Rutgers University	15.423	M19AC00016		26,354		26,354
Marine Minerals Activities	15.424					
Pass-Through From University of Louisiana	15.424	M19AC00015/330177-03		101,525		101,525
Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities	15.441					
Pass-Through From Santec Consulting Services	15.441	M14PC00008/14427-71744		197		197
Water Desalination Research and Development	15.506		104,574		31,619	104,574
SECURE Water Act – Research Agreements	15.560		124,511			124,511
Multistate Conservation Grant	15.628					
Pass-Through From Association of Fish & Wildlife Agencies	15.628			9,747		9,747
State Wildlife Grants	15.634	F19AF01018	43,692		6,995	1,136,448
Pass-Through From Florida Fish and Wildlife Conservation Commission	15.634			19,873		1,136,448
Pass-Through From Southeastern Association of Fish and Wildlife Agencies	15.634			9,384		1,136,448
Challenge Cost Share	15.642		2,682			2,682
Endangered Species Recovery Implementation	15.657		381,857			447,600
Pass-Through From Maine Department of Inland Fisheries and Wildlife	15.657			8,005		447,600
Pass-Through From University of Kentucky	15.657			17,077		447,600
Natural Resource Damage Assessment and Restoration	15.658		55,660			55,660
Candidate Species Conservation	15.660		15,963			76,054
NFWF-USFWS Conservation Partnership	15.663	63886	79,851		10,883	161,671
Pass-Through From National Audubon Society	15.663			76,694		161,671
Fish and Wildlife Coordination and Assistance	15.664		38,910			38,910
Cooperative Ecosystem Studies Units	15.678		1,254,405		9,076	1,254,405
White-nose Syndrome National Response Implementation	15.684		18,795			18,795
Assistance to State Water Resources Research Institutes	15.805		114,316			144,630
Pass-Through From Kansas State University	15.805			29,677		144,630
Pass-Through From University of District of Columbia	15.805			637		144,630
Earthquake Hazards Program Assistance	15.807		83,493			83,493
U.S. Geological Survey Research and Data Collection	15.808		503,320		76,176	592,461
National Cooperative Geologic Mapping	15.810		285,302		248,773	285,302
Cooperative Research Units	15.812		387,042			387,042
National Geological and Geophysical Data Preservation	15.814		51,218		51,218	51,218
Native American Graves Protection and Repatriation Act	15.922		22,681			22,681
Cooperative Research and Training Programs – Resources of the National Park System	15.945		1,496,837		245,541	1,517,275
Cooperative Research and Training Programs – Resources of the National Park System	15.945	P17AC01706	11,804		11,804	1,517,275
Cultural Resources Management	15.946					
Pass-Through From Organization of American Historians	15.946			82,105		82,105
Water Use and Data Research	15.981		49,403			49,403
Other Assistance	15.RD	140G0121P0096	15,193			252,611
Other Assistance	15.RD	Fish and Wildlife Adaptation Fellowship Program-G18AC00356-204667	44,556			252,611
Other Assistance	15.RD	G16PX00275	4,132			252,611
Other Assistance	15.RD	The Hidden History of Enslaved Naturalist, 1619, and 1863-Not Provided-205225	8,828			252,611
Other Assistance	15.RD	United States Geological Survey (USGS) Intergovernmental Personnel Act (IPA)				
Other Assistance	15.RD	Agreement- John Qu-204865	20,592			252,611
Pass-Through From Kearns & West, Incorporated	15.RD	1800-UVA-2020		4,885		252,611
Pass-Through From Resource Systems Group, Incorporated	15.RD	Sun Protection without Ecological Harm: Promoting Reef-Friendly Visitor Behavior in National Parks-P14PC00630/140P2119F0193-204954		154,425	116,802	252,611
Total Research and Development			5,220,466	540,585	808,887	
Total U.S. DEPARTMENT OF THE INTERIOR			41,353,340	1,039,564	20,069,789	
U.S. DEPARTMENT OF JUSTICE						
Non-Stimulus:						

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004		113,637			113,637
		20-A4730SP19 SASP/20-A4730SP19-SASP/20-D3442SP19 - SASP/20-D3442SP19 SASP/20-G3123SP19/20-G3123SP19-SASP/20-G3124SP19/20-I2631SP19 SASP/20-I2631SP19-SASP/20-I2771SP19 SASP/20-I2215SP19 SASP/20-I2215SP19-SASP/20-I2329SP19/20-I2329SP19 - SASP/20-I2329SP19-	355,189		355,189	355,189
Sexual Assault Services Formula Program	16.017		46,888			46,888
OVW Research and Evaluation Program	16.026		2,914			2,914
Office on Violence Against Women Special Projects	16.029		27,043			3,142,465
Coronavirus Emergency Supplemental Funding Program	16.034		162,761			162,761
Community-Based Violence Prevention Program	16.123		302,057		34,553	302,057
Services for Trafficking Victims	16.320	110173 / 116744				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		12,792			12,792
		00-A5182CE20/20-A5041CE20 COVID/20-A5041CE20 COVID EMERGENCY/20-A5044CE20 COVID EMERGENCY/20-A5045CE20 COVID/20-A5046CE20/20-A5046CE20 CESF/20-A5046CE20 COVID/20-A5048CE20 COVID/20-A5050CE20 CESF/20-A5051CE20 CESF/20-A5051CE20				
Juvenile Justice and Delinquency Prevention	16.540	COVID/20-A5051CE20 COVID EME	483,569		317,641	483,569
Missing Children's Assistance	16.543		359,206			359,206
State Justice Statistics Program for Statistical Analysis Centers	16.550		11,912			11,912
National Criminal History Improvement Program (NCHIP)	16.554		331,851			331,851
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		65,852			3,018,115
		19-A4647VW17/19-X9215VA18/1-B3452VP19-/1-W3028VW19-/1-W3029VW19-/20-A2332VP18/20-A2333VP18/20-A2874VP18/20-A3415VP18/20-A3416VP18/20-A3425VP18/20-A3427VP18/20-A3429VP18/20-A3430VP18/20-A3434VP18/20-A3435VP18/20-A3438VP18/20-A3439VP18/20-A3445VP18/20-A3448	53,662,109		48,401,786	58,076,258
Crime Victim Assistance	16.575		4,414,149		4,414,149	58,076,258
Crime Victim Assistance	16.575		341,797			360,550
Crime Victim Assistance/Discretionary Grants	16.582			11,184		360,550
Pass-Through From National White Collar Crime Center	16.582					360,550
Drug Court Discretionary Grant Program	16.585		133,612			133,612
		19-X9215VA18-VAWA/20-09-11AR_DIRJRNLS245/20-D4537VA18/20-D4537VA18 V-STOP UPLC/20-D4537VA18-VAWA/20-D6033VA19/20-D6033VA19-VAWA/20-D6046VA19/20-D6046VA19-VAWA/20-D6047VA19/20-E3242VA19/20-E3242VA19-VAWA/20-E3245VA19/20-E3245VA19-VAWA/20-E3247VA19/20-E32				
Violence Against Women Formula Grants	16.588		3,295,365		2,755,028	3,295,365
		20-A4963JR19/20-A4963JR19 ICJR/20-A4964JR19/20-A4964JR19 ICJR/20-A4964JR19 IMPROVE CRIM JUST/20-A4965JR19/	273,088		109,345	273,730
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590					
Pass-Through From Virginia Sexual Violence Action Alliance	16.590	2016-WE-AX-0011		642		273,730
		20-A4784RS16 RSAT/20-A4785RS16 RSAT/20-A4785RS16-RSAT/20-B4539RS17 - RSAT/21-A4998RS18/21-A4998RS18 RSAT/21-A4999RS18/21-A5000RS18/21-A5000RS18-RSAT/21-A5001RS18/21-C4539RS18/21-C4539RS18 RSAT/21-C4539RS18 RSAT/21-				
Residential Substance Abuse Treatment for State Prisoners	16.593	I4998RS18 RSAT/	511,284		434,892	511,284
State Criminal Alien Assistance Program	16.606		1,514,454			1,514,454
Project Safe Neighborhoods	16.609		68,810			68,810
Public Safety Partnership and Community Policing Grants	16.710		1,110,369			1,280,655
Juvenile Mentoring Program	16.726					
Pass-Through From National 4-H Council	16.726			93,437		93,437
		0-T1179LO17-LOLE/20-A4700ADAD16 LE OVERTIME/20-A4822AD16 LE EQUIPMENT/20-A4822AD16-Anti/20-A4824AD16 Addiction Recov/20-A4824AD16 LAW ENF EQUIPMENT/20-A4824AD16-ANTI/20-A4825AD16 - ANTI/20-A4826AD16 LE EQUIPMENT/20-A4826AD16-				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	ANTI/20-A4830AD16 - ANTI/20-A4	2,336,653		1,947,313	2,354,251
DNA Backlog Reduction Program	16.741		1,307,635			1,307,635
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		386,326			386,326
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		22,501			22,501
Second Chance Act Reentry Initiative	16.812	110172	251,787		22,086	268,752
Pass-Through From Council of State Governments	16.812			16,965		268,752
NICS Act Record Improvement Program	16.813		1,520,343			1,520,343
John R. Justice Prosecutors and Defenders Incentive Act	16.816		47,398			47,398
Innovations in Community-Based Crime Reduction	16.817		49,332			49,332

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass - Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
National Sexual Assault Kit Initiative	16.833		532,866			532,866
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	20-A49560A17-COAP/20-A49590A17/20-A49590A17 - COAP/20-A49590A17 COAP/20-A49590A17-COAP/	201,779		191,456	201,779
STOP School Violence	16.839		412,025			640,427
Pass-Through From Regents of the University of Michigan	16.839			228,402		640,427
Equitable Sharing Program	16.922		660,539			660,539
Other Assistance	16.U01	City of Huntington West Virginia Risk-Need-Responsivity-2017-RW-BX-0007-204601;PO#2019-380		1,638	720	14,600
Other Assistance	16.U02	La Crosse County Risk-Need-Responsivity (RNR)-2017-RW-BX-0004-204600;205994-1803-00		1,638	720	14,600
Other Assistance	16.U03	Maricopa County Risk-Need-Responsivity Project FY21-205277;PO PDI3,210000003231-1		7,360	3,101	14,600
Pass-Through From Maricopa County	16.U04	Maricopa County Risk-Need-Responsivity Project-204933;PO PD13200000003058-1		662	295	14,600
Other Assistance	16.U05	Risk-Need-Responsivity Project for MBI-205354		3,082	672	14,600
Other Assistance	16.U06	Shelby County Risk-Need-Responsivity Project FY 20-2017-RW-BX-0008-204902		220	175	14,600
Total Non-Stimulus			75,329,892	365,230	58,989,121	
Stimulus:						
Stimulus (CARES):						
Coronavirus Emergency Supplemental Funding Program	16.034	COVID-19, 00-A5182CE20/20-A5041CE20				
Total Stimulus (CARES)		COVID/20-A5044CE20 COVID EMERGENCY/20-A5045CE20 COVID/20-A5046CE20/20-A5046CE20	3,115,422		2,913,999	3,142,465
Total Excluding Clusters Identified Below:		CESF/20-A5046CE20 COVID/20-A5048CE20	3,115,422	0	2,913,999	
		COVID/20-A5050CE20 CESF/20-A5051CE20	78,445,314	365,230	61,903,120	
		CESF/20-A5051CE20 COVID/20-A5051CE20				
Research and Development:						
Non-Stimulus:						
Legal Assistance for Victims	16.524	2017-WL-AX-0025	90,637		27,806	90,637
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		2,916,691		777,227	3,018,115
Pass-Through From American Institute for Research	16.560			11,004		3,018,115
Pass-Through From National Opinion Research Center	16.560			12,737		3,018,115
Pass-Through From Police Foundation	16.560			11,719		3,018,115
Pass-Through From Texas A&M University	16.560			112		3,018,115
Crime Victim Assistance/Discretionary Grants	16.582					
Pass-Through From The National Center for State Courts	16.582			7,569		360,550
Public Safety Partnership and Community Policing Grants	16.710		106,540		4,310	1,280,655
Pass-Through From International Association of Chiefs of Police	16.710			63,746		1,280,655
Edward Byrne Memorial Justice Assistance Grant Program	16.738					
Pass-Through From Michigan State University	16.738			17,598		2,354,251
Harold Rogers Prescription Drug Monitoring Program	16.754					
Pass-Through From County of Fairfax	16.754			78,899		78,899
Other Assistance	16.RD					
Pass-Through From County of Alameda	16.RD	Alameda Pathways Capacity Enhancement Project-205223;19990		116,740		221,079
Pass-Through From County of Fairfax	16.RD	Fairfax County Police Department In-Depth Study of COVID-19 Impacts-2020-VD-BX-181-				
Pass-Through From Urban Institute	16.RD	205239;4400009970		102,625		221,079
Total Research and Development	16.RD	09333-000-00-VPI-01	3,113,868	424,463	809,343	221,079
Total U.S. DEPARTMENT OF JUSTICE			81,559,182	789,693	62,712,463	
U.S. DEPARTMENT OF LABOR						
Non-Stimulus:						
Labor Force Statistics	17.002		1,634,822			1,634,822
Compensation and Working Conditions	17.005		126,072			126,072
Unemployment Insurance	17.225		1,356,310,192			8,264,181,642
Senior Community Service Employment Program	17.235		1,600,402		1,467,460	1,600,402
Trade Adjustment Assistance	17.245		2,649,507			2,649,507
WIA Dislocated Workers	17.260					
Pass-Through From Capital Region	17.260			1,807		1,807
H-1B Job Training Grants	17.268		453,108			849,081
Pass-Through From New River/Mount Rogers Workforce						
Investment Area Consortium Board	17.268			93,889		849,081
Pass-Through From Total Action For Progress	17.268			110,650		849,081
Pass-Through From West Virginia Higher Education Policy						
Commission	17.268			191,434		849,081
Work Opportunity Tax Credit Program (WOTC)	17.271		560,672			560,672
Temporary Labor Certification for Foreign Workers	17.273		435,007			435,007

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	DWG COVID 6-02/DWG COVID 8-02/DWG COVID 9-02/DWG COVID 11-02/DWG COVID 13-02/DWG COVID 16-02	185,095		131,292	185,095
Apprenticeship USA Grants	17.285		326,970			405,169
Pass-Through From American Association of Community Colleges	17.285			78,199		405,169
Occupational Safety and Health Susan Harwood Training Grants	17.502		63,955			176,788
Occupational Safety and Health State Program	17.503		4,221,231			4,221,231
Consultation Agreements	17.504		1,205,865			1,205,865
Mine Health and Safety Grants	17.600		117,678		117,678	117,678
Brookwood-Sago Grant	17.603		16,818		16,818	16,818
Women's Bureau	17.700					
Pass-Through From Total Action For Progress	17.700			13,674		13,674
Other Assistance	17.U01	Equal Opportunity Employment Commission-	7,766			7,766
Total Non-Stimulus			1,369,915,160	489,653	1,733,248	
Stimulus:						
Stimulus (CARES):						
Unemployment Insurance	17.225	COVID-19	5,169,944,670			8,264,181,642
Total Stimulus (CARES)			5,169,944,670	0	0	
Stimulus (ARP):						
Unemployment Insurance	17.225	COVID-19	1,737,926,780			8,264,181,642
Total Stimulus (ARP)			1,737,926,780	0	0	
Total Stimulus (CARES and ARP):			6,907,871,450	0	0	
Total Excluding Clusters Identified Below:			8,277,786,610	489,653	1,733,248	
Employment Service Cluster:						
Employment Service/Wagner-Peyser Funded Activities	17.207		9,711,296		436,800	9,731,819
Pass-Through From South Central Workforce Investment Board	17.207	MOU17.207		20,523		9,731,819
Local Veterans' Employment Representative Program	17.804		6,241,409			6,241,409
Total Employment Service Cluster			15,952,705	20,523	436,800	15,973,228
WIOA Cluster:						
WIOA Adult Program	17.258		1,217,323			10,933,529
LWDA 01-19-05/LWDA 1-20-04/LWDA 02-19-05/LWDA 2-20-04/LWDA EEI 02-18-02/LWDA 3-19-05/LWDA 4-19-05/LWDA 4-20-04/LWDA 06-19-05/LWDA 6-20-04/LWDA 07-19-05/LWDA 7-20-04/LWDA 08-19-05/LWDA 8-20-04/LWDA 09-19-05/LWDA 9-20-04/LWDA 11-20-04/LWDA EEI 11-18-02/LWDA						
WIOA Adult Program	17.258		9,142,522		9,142,522	10,933,529
Pass-Through From Bay Consortium Workforce Investment Board	17.258	PY18-ESCC22-001		543,199		10,933,529
Pass-Through From Capital Region	17.258			1,759		10,933,529
Pass-Through From South Central Workforce Investment Board	17.258	MOU17.258		28,726		10,933,529
WIOA Youth Activities	17.259		1,736,258			11,042,708
LWDA 01-19-05/LWDA 1-20-04/LWDA 02-19-05/LWDA 2-20-04/LWDA 3-18-04/LWDA 3-19-05/LWDA 3-20-04/LWDA 4-19-05/LWDA EEI 04-18-01/LWDA EEI 04-18-02/LWDA 06-19-05/LWDA 6-20-04/LWDA 07-19-05/LWDA 7-20-04/LWDA 08-19-05/LWDA 8-20-04/LWDA 09-19-05/LWDA 9-20-04/LWDA						
WIOA Youth Activities	17.259		9,101,106		9,101,106	11,042,708
Pass-Through From Bay Consortium Workforce Investment Board	17.259	PY18-YESCC22-001		97,789		11,042,708
Pass-Through From Hampton Roads Workforce Council	17.259	WIOA-OSY-PY' 17-1/WIOA-OSY-PY' 18-1		107,555		11,042,708
WIOA Dislocated Worker Formula Grants	17.278		4,350,854			13,538,437
LWDA EEI 01-19-02/LWDA EEI 01-19-01/LWDA 01-19-05/LWDA 1-20-04/LWDA 1-18-RR02/PLAN 1-18-01/RR COVID 1-19-01/LWDA 02-19-05/LWDA 2-20-04/LWDA 2-18-RR-01/PLAN 2-18-01/RR COVID 2-19-01/LWDA 3-19-05/LWDA EEI 03-18-02/PLAN 3-18-01/RR COVID 3-19-01/LWDA 4-18-04/						
WIOA Dislocated Worker Formula Grants	17.278		9,135,986		9,135,986	13,538,437
Pass-Through From Bay Consortium Workforce Investment Board	17.278	PY18-ESCC22-001		29,108		13,538,437
Pass-Through From South Central Workforce Investment Board	17.278	MOU17.278		22,489		13,538,437
Total WIOA Cluster			34,684,049	830,625	27,379,614	35,514,674
Research and Development:						
Non-Stimulus:						
Occupational Safety and Health Susan Harwood Training Grants	17.502		112,833		14,100	176,788
Total Research and Development			112,833	0	14,100	
Total U.S. DEPARTMENT OF LABOR			8,328,536,197	1,340,801	29,563,762	
U.S. DEPARTMENT OF STATE						

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Non-Stimulus:						
Academic Exchange Programs - Undergraduate Programs	19.009		3,265,745			3,265,745
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program	19.010					
Pass-Through From Institute of International Education	19.010	3000194877		270,934		561,482
Pass-Through From Institute of International Education	19.010	HHH1901VCU7119		9,807		561,482
Investing in People in The Middle East and North Africa	19.021		8,942			83,687
Pass-Through From International Research & Exchanges Board Incorporated	19.021			74,745		83,687
Public Diplomacy Programs	19.040		8,036			494,737
International Programs to Support Democracy, Human Rights and Labor	19.345		454,972		207,452	659,954
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415					
Pass-Through From Georgetown University	19.415	SYACI-ECAGD-18CA-0059		14		9,941
Pass-Through From Legacy International	19.415			7,486		9,941
Academic Exchange Programs - English Language Programs	19.421					
Pass-Through From Family Health International	19.421			137,454		137,454
Public Diplomacy Programs for Afghanistan and Pakistan	19.501		25,074			25,074
Bureau of Near Eastern Affairs	19.600					
Pass-Through From The American University of Kurdistan	19.600	SNEAAC20GR0055-SA001		106,211		106,211
Weapons Removal and Abatement	19.800		848,227			848,227
Pass-Through From American Councils for International Education	19.900			190,811		190,811
Other Assistance	19.U01					
Pass-Through From Family Health International	19.U01	AY20-21 Teaching English to Young Learners Global Online Course Delivery-S-ECAGD-19-CA-0117-205350		144,689		159,686
Pass-Through From Family Health International	19.U02	Teaching English to Young Learners Global Course Online-SAR20020GR0019-205338;PO20002980		14,997		159,686
Total Non-Stimulus			4,610,996	957,148	207,452	
Total Excluding Clusters Identified Below:			4,610,996	957,148	207,452	
Research and Development:						
Non-Stimulus:						
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program	19.010		280,741			561,482
Professional and Cultural Exchange Programs - Special Professional and Cultural Programs	19.012		151,196			151,196
U.S. Ambassadors Fund for Cultural Preservation	19.025		5,000			5,000
Public Diplomacy Programs	19.040		486,701			494,737
International Programs to Support Democracy, Human Rights and Labor	19.345		204,982		72,820	659,954
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415					
Pass-Through From World Learning	19.415			2,441		9,941
Other Assistance	19.RD	Membership in the Spatiotemporal Innovation Center in services in support of COVID Mitigation Mapping Events and Research-19AQMM20P1670-205329	81,400		78,900	841,615
Pass-Through From Development Services Group, Incorporated	19.RD	Counterterrorism Annual Reporting Project-204599;ATP		760,215		841,615
Total Research and Development			1,210,020	762,656	151,720	
Total U.S. DEPARTMENT OF STATE			5,821,016	1,719,804	359,172	
U.S. DEPARTMENT OF TRANSPORTATION						
Non-Stimulus:						
Airport Improvement Program	20.106		373,398			969,431
Highway Training and Education	20.215		31,212			202,957
Commercial Motor Vehicle Operator Safety Training Grants	20.235		40,011			40,011
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		34,751			34,751
High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants	20.319		1,631,082			1,631,082
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		3,140,757		2,978,503	3,140,757
Formula Grants for Rural Areas and Tribal Transit Program	20.509		7,069,741		6,492,367	27,464,299
Public Transportation Research, Technical Assistance, and Training	20.514		99,916			234,735
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		141,485			141,485
Public Transportation Innovation	20.530		9,646		4,601	9,646
Alcohol Open Container Requirements	20.607		10,229,093		10,153,858	10,229,093
Pipeline Safety Program State Base Grant	20.700		1,550,555			1,550,555
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		321,738			321,738
Other Assistance	20.U01	Fatality Analysis & Reporting DTNH22-17	98,695			142,821
Pass-Through From Mitre Corporation	20.U02	TASK ORDER 135884		44,126		142,821
Total Non-Stimulus			24,772,080	44,126	19,629,329	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Stimulus:						
Stimulus (CARES):						
Formula Grants for Rural Areas and Tribal Transit Program	20.509	COVID-19	20,394,558		20,394,558	27,464,299
Total Stimulus (CARES)			20,394,558	0	20,394,558	
Total Excluding Clusters Identified Below:			45,166,638	44,126	40,023,887	
Federal Transit Cluster:						
Federal Transit Capital Investment Grants	20.500					
Pass-Through From BrakeAudit	20.500			11,299		11,299
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		753,797		753,797	794,761
Pass-Through From National Academy of Sciences	20.526			40,964		794,761
Total Federal Transit Cluster			753,797	52,263	753,797	806,060
FMCSA Cluster:						
Motor Carrier Safety Assistance	20.218		5,850,859		15,178	5,850,859
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		390,413			390,475
Pass-Through From Delaware Department of Transportation	20.237			62		390,475
Total FMCSA Cluster			6,241,272	62	15,178	6,241,334
Highway Planning and Construction Cluster:						
Highway Planning and Construction	20.205		988,392,783		112,162,958	988,484,589
Pass-Through From University of Illinois	20.205			91,806		988,484,589
Recreational Trails Program	20.219		1,284,847		1,259,941	1,284,847
Federal Lands Access Program	20.224		283,709			283,709
Total Highway Planning and Construction Cluster			989,961,339	91,806	113,422,899	990,053,145
Highway Safety Cluster:						
State and Community Highway Safety	20.600		10,228,684		3,689,788	11,166,391
Pass-Through From Crash Avoidance Metrics Partners Limited Liability Corporation	20.600			69,822		11,166,391
Pass-Through From Dunlap and Associates Incorporated	20.600			217,151		11,166,391
Pass-Through From National Academy of Sciences	20.600	419134-19E32		247,394	4,594	11,166,391
Pass-Through From The Pennsylvania State University	20.600			302,155		11,166,391
Pass-Through From TransAnalytics Limited Liability Corporation	20.600			22,974		11,166,391
Pass-Through From Wake Forest University	20.600			78,211		11,166,391
National Priority Safety Programs	20.616		4,717,303		1,974,240	4,717,303
Total Highway Safety Cluster			14,945,987	937,707	5,668,622	15,883,694
Transit Services Programs Cluster:						
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		3,187,022		1,126,210	3,187,022
Total Transit Services Programs Cluster			3,187,022	0	1,126,210	3,187,022
Research and Development:						
Non-Stimulus:						
Airport Improvement Program	20.106					
Pass-Through From National Academy of Sciences	20.106	419156-19E24		181,084	64,105	969,431
Pass-Through From Scientific Applications & Research Associates Incorporated	20.106			168,949		969,431
Pass-Through From University of Maryland	20.106			246,000		969,431
Aviation Research Grants	20.108		582,355		109,999	582,355
Highway Research and Development Program	20.200		5,497,696		1,774,579	6,456,990
Pass-Through From Board of Regents of the University of Nebraska	20.200			29,081		6,456,990
Pass-Through From Minnesota Department of Transportation	20.200					
Business Services	20.200			135,375		6,456,990
Pass-Through From National Academy of Sciences	20.200	418503-19406		105,349	23,271	6,456,990
Pass-Through From National Academy of Sciences	20.200	418797-19836		99,164	99,164	6,456,990
Pass-Through From National Cooperative Highway Research Program	20.200	451529-19836		54,043	33,126	6,456,990
Pass-Through From Noblis Incorporated	20.200			8,817		6,456,990
Pass-Through From North Carolina Agricultural and Technical State University	20.200			85,450		6,456,990
Pass-Through From Texas Transportation Institute	20.200			124,013		6,456,990
Pass-Through From The National Academy of Science	20.200			62,213		6,456,990
Pass-Through From The University of North Carolina at Chapel Hill	20.200			3,966		6,456,990
Pass-Through From Transportation Research Board	20.200			121,107		6,456,990
Pass-Through From University at Buffalo	20.200			8,951		6,456,990
Pass-Through From University of Connecticut	20.200			8,528		6,456,990
Pass-Through From University of Illinois	20.200			101,219		6,456,990
Pass-Through From University of Michigan	20.200			7,794		6,456,990
Pass-Through From University of Washington	20.200			4,224		6,456,990
Highway Training and Education	20.215		23,650			202,957
Pass-Through From Inova Fairfax Hospital	20.215			148,095		202,957
Railroad Safety Technology Grants	20.321		70,537			73,413
Pass-Through From Jensen Hughes Incorporated	20.321			2,876		73,413
Public Transportation Research, Technical Assistance, and Training	20.514					
Pass-Through From New York City Transit	20.514			88,738		234,735
Pass-Through From Washington State Insurance Pool	20.514			46,081		234,735

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Technical Assistance and Workforce Development	20.531					
Pass-Through From University of South Florida	20.531			74,744		74,744
National Highway Traffic Safety Administration (NHTSA)						
Discretionary Safety Grants and Cooperative Agreements	20.614		69,548			93,524
Pass-Through From National Safety Council	20.614			23,976		93,524
University Transportation Centers Program	20.701		2,460,904		1,208,570	2,919,610
Pass-Through From Pennsylvania State University	20.701			403,680		2,919,610
Pass-Through From University of Nevada Las Vegas	20.701			55,026		2,919,610
State Damage Prevention Program Grants	20.720					
Pass-Through From Virginia Utility Protection Service Incorporated	20.720			44,793		44,793
Transportation Planning, Research and Education	20.931					
Pass-Through From Morgan State University	20.931			715,635		1,102,846
Pass-Through From North Carolina Agricultural and Technical State University	20.931			387,211		1,102,846
Other Assistance	20.RD	693JJ318C000005	274,884			5,326,829
Other Assistance	20.RD	693JJ618C000007	29,301			5,326,829
Other Assistance	20.RD	693JJ618C000013	97,965		16,000	5,326,829
Other Assistance	20.RD	693JJ619C000010	229,072		44,766	5,326,829
		Corridor Based Tolling Strategies-VTRC 114667-				
Other Assistance	20.RD	204727	131,453			5,326,829
		Crash Compatibility for Unoccupied Automated Driving Systems-				
Other Assistance	20.RD	DTNH2215D00005/693JJ920F000150-205317	87,403			5,326,829
		Crash Simulation of FMVSS No. 214 Safety Performance-				
Other Assistance	20.RD	DTNH2215D00005/693JJ919F000223-204945	455,356			5,326,829
		Crash Test Stone Faced Concrete Bridge Rail-				
Other Assistance	20.RD	DTFH6114D000125693JJ319F000387-204927	126,546			5,326,829
		Department of Transportation (DOT) Indefinite Delivery Indefinite Quantity (IDIQ) Roadside Safety Research and Federal Outdoor Impact Laboratory (FOIL) Technical Support Services-				
Other Assistance	20.RD	693JJ321D000001/693JJ321F00005-205458	109,475			5,326,829
Other Assistance	20.RD	DTMC7514D00011-7005	89,436			5,326,829
Other Assistance	20.RD	DTMC7514D00011L-7009	34,583			5,326,829
Other Assistance	20.RD	DTNH2215D00022/639JJ919F000222	182,320		85,417	5,326,829
Other Assistance	20.RD	DTNH2215D00022/693JJ920F000168	201,898			5,326,829
Other Assistance	20.RD	DTNH2217D00065/F00163/RQ01249	405,247			5,326,829
		Measuring Steering Column Motion in Frontal Rigid Barrier Test-				
Other Assistance	20.RD	DTNH2215D00005/693JJ919F000213-204946	332,309			5,326,829
		Research assistance to the Department of State (DOS) to Develop & Optimize Effective Anti-Ram Devices-DTFH6114D000054-693JJ318F00336-				
Other Assistance	20.RD	204666	260,852			5,326,829
		Safety Considerations for Speed Limited Automated Driving Systems (ADS) Shuttles-				
Other Assistance	20.RD	DTNH2215D00005/693JJ920F000139-205315	173,261			5,326,829
Other Assistance	20.RD	Shared Mobility Services-204870	45,941			5,326,829
		Test device for Human Occupant Restraint (THOR)-05F Finite Element Model Development-				
Other Assistance	20.RD	DTNH2215D00005/693JJ920F000184-205336	84,240			5,326,829
		TOPR1: Provide Analysis & Evaluation Research Support for Roadside Safety Team-				
Other Assistance	20.RD	DTFH6114D000125/693JJ319F00018-204844	263,423			5,326,829
		TOPR2: Operate and Maintain the Federal Outdoor Impacts Laboratory (FOIL)-				
Other Assistance	20.RD	DTFH6114D000125/693JJ319F00016-204832	392,661			5,326,829
Pass-Through From Battelle Memorial Institute	20.RD	US001-0000796255		7,431		5,326,829
		Positive Train Control Safety-Massachusetts Bay Transportation Authority (MBTA) ACSES-				
Pass-Through From ENSCO, Incorporated	20.RD	205284;4052.0002		220,633		5,326,829
		Positive Train Control Safety-New Jersey Transit (NJT)-205347;G27424-4052		184,084		5,326,829
Pass-Through From ENSCO, Incorporated	20.RD					
		Modeling Strategies for Reflecting Demand Response to Tolloed and Priced Lanes Framing Paper-693JJ319D000008-204982;BOA				
Pass-Through From ICF Incorporated, Limited Liability Company	20.RD	19AMB00035		69,135		5,326,829
Pass-Through From Illinois Institute of Technology	20.RD	PO#P0058631/381740		43,438		5,326,829
Pass-Through From Intermodal Logistics Consulting Incorporated	20.RD	003_A0715A		10,712		5,326,829
		Evidence-Based Strategies for Policing Innovations to Reduce Serious Vehicle Crashes on State and Rural Roadways-693JJ850016-205095		49,864		5,326,829
Pass-Through From International Association of Directors of Law Enforcement Standards and Training	20.RD	AT-69625		694		5,326,829
Pass-Through From Iowa State University	20.RD	P010245709		9,702		5,326,829
Pass-Through From Leidos, Incorporated	20.RD	P010200408		46,569		5,326,829
Pass-Through From Michigan Technological University	20.RD	PO103798		84,288		5,326,829

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From NanoSonic Incorporated	20.RD	#DT2-0015		49,001		5,326,829
Pass-Through From Objective Area Solutions	20.RD	Air Traffic Organization (ATO) Leadership and Organization Effectiveness-693KA9-19-D-00006-204848;Task Order 00082		1,268		5,326,829
Pass-Through From State of Maryland	20.RD	Airport Infrastructure Needs to Support Aeromedical and Disaster Preparedness-693KA9-18-D-00015-204968;80926-Z9414201		41,691		5,326,829
Pass-Through From State of Maryland	20.RD	NEXTOR III: DO 05: Airport Infrastructure Needs to Support Aeromedical and Disaster Preparedness – Phase II-693KA9-20-D00004/693KA9-20-F-00161-205367;92208-Z9608201		3,077		5,326,829
Pass-Through From State of Maryland	20.RD	Operational Support for Integrated Safety Assessment Model and Airport Surface Anomaly Investigation Capability -693KA9-18-D-00015-204838;75759-Z9349201		85,534		5,326,829
Pass-Through From The National Academies of Sciences	20.RD	Application of Manual for Assessing Safety Hardware Test Criteria to Breakaway Sign and Luminaire Support and Crashworthy Work-Zone Traffic Control Devices-DTFH61-13-H-00024-203697;HR 03-119 PO SUB00000734		57,498	20,043	5,326,829
Pass-Through From Transportation Research Board	20.RD	HR 17-43		155,548		5,326,829
Pass-Through From University of Maryland	20.RD	80662-Z9409201		1,912		5,326,829
Pass-Through From University of North Dakota	20.RD	UND0024638		39,004		5,326,829
Pass-Through From University of North Dakota	20.RD	UND0024983-51		101,217		5,326,829
Pass-Through From Wake Forest University	20.RD	699-102520-330104		9,868		5,326,829
Pass-Through From Washington State Department of Transportation	20.RD	GCB 1973		9,071		5,326,829
Pass-Through From Westat, Incorporated	20.RD	Driver Vigilance Framework for Level 2 and Level 3 Driving Automation-693JJ918D000007-		24,500		5,326,829
Pass-Through From Wood Environment & Infrastructure Solutions Incorporated	20.RD	205031;6623-00-S001		13,464		5,326,829
Total Research and Development			12,712,316	4,865,385	3,479,040	
Total U.S. DEPARTMENT OF TRANSPORTATION			1,072,968,371	5,991,349	164,489,633	
DEPARTMENT OF TREASURY						
Non-Stimulus:						
Equitable Sharing	21.016	OAG71203	820,901		2,499	820,901
Total Non-Stimulus			820,901	0	2,499	
Stimulus:						
Stimulus (CARES):						
Coronavirus Relief Fund	21.019	COVID-19	2,140,241,332		1,174,843,569	2,141,585,808
Coronavirus Relief Fund	21.019	COVID-19, MOU REV FAIRFAX MOD #2/MOU REV HRWC MOD #2	869,457		869,457	2,141,585,808
Pass-Through From Corporation for Public Broadcasting	21.019	COVID-19, 20-257		75,000		2,141,585,808
Pass-Through From Tazewell County, Virginia	21.019	COVID-19		24,222		2,141,585,808
Emergency Rental Assistance Program	21.023	COVID-19	230,163,617		134,931,039	230,163,617
Total Stimulus (CARES)			2,371,274,406	99,222	1,310,644,065	
Total Excluding Clusters Identified Below:			2,372,095,307	99,222	1,310,646,564	
Research and Development:						
Stimulus:						
Stimulus (CARES):						
Coronavirus Relief Fund	21.019	COVID-19	375,797			2,141,585,808
Total Stimulus (CARES)			375,797	0	0	
Total Research and Development			375,797	0	0	
Total DEPARTMENT OF TREASURY			2,372,471,104	99,222	1,310,646,564	
APPALACHIAN REGIONAL COMMISSION						
Non-Stimulus:						
Pass-Through From Industrial Development Authority, Wise County	23.001			17,698		17,698
Appalachian Area Development	23.002		3,020,983		2,863,201	3,024,859
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		162,912			162,912
Total Non-Stimulus			3,183,895	17,698	2,863,201	
Total Excluding Clusters Identified Below:			3,183,895	17,698	2,863,201	
Research and Development:						
Non-Stimulus:						
Appalachian Area Development	23.002		3,876			3,024,859
Total Research and Development			3,876	0	0	
Total APPALACHIAN REGIONAL COMMISSION			3,187,771	17,698	2,863,201	
OFFICE OF PERSONNEL MANAGEMENT						
Research and Development:						
Non-Stimulus:						

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Federal Civil Service Employment	27.001		18,714			18,714
Total Research and Development			18,714	0	0	
Total OFFICE OF PERSONNEL MANAGEMENT			18,714	0	0	
FEDERAL COMMUNICATIONS COMMISSION						
Research and Development:						
Stimulus:						
Stimulus (CARES):						
Other Assistance	32.RD	COVID-19, CAO040811	764,534			764,534
Total Stimulus (CARES)			764,534	0	0	
Total Research and Development			764,534	0	0	
Total FEDERAL COMMUNICATIONS COMMISSION			764,534	0	0	
GENERAL SERVICES ADMINISTRATION						
Non-Stimulus:						
Donation of Federal Surplus Personal Property	39.003		1,408,939			1,408,939
Total Non-Stimulus			1,408,939	0	0	
Total Excluding Clusters Identified Below:			1,408,939	0	0	
Research and Development:						
Non-Stimulus:						
		Secure Model and Learning protected Hardware Design-47QFLA-19-D-008-				
Pass-Through From The Design Knowledge Company	39.RD	205110;10827.002.120.04		167,988		167,988
Total Research and Development			0	167,988	0	
Total GENERAL SERVICES ADMINISTRATION			1,408,939	167,988	0	
LIBRARY OF CONGRESS						
Non-Stimulus:						
Books for the Blind and Physically Handicapped	42.001		25,816			25,816
Total Non-Stimulus			25,816	0	0	
Total Excluding Clusters Identified Below:			25,816	0	0	
Total LIBRARY OF CONGRESS			25,816	0	0	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
Non-Stimulus:						
Aeronautics	43.002		78,733			1,327,835
Space Operations	43.007		26,358			109,846
Other Assistance						
Pass-Through From National Institute of Aerospace	43.U01	202001-VT		7,611		11,942
Pass-Through From Virginia Space Grant Consortium	43.U02	AT-80817		4,331		11,942
Total Non-Stimulus			105,091	11,942	0	
Total Excluding Clusters Identified Below:			105,091	11,942	0	
Research and Development:						
Non-Stimulus:						
Science	43.001		8,021,551		574,611	10,577,669
Science	43.001	80NSSC17K0654	85,586		85,586	10,577,669
Pass-Through From Arizona State University	43.001			26,434		10,577,669
Pass-Through From Association of Universities for Research in						
Astronomy	43.001			50,231		10,577,669
Pass-Through From Board of Regents, Nevada System of Higher						
Education	43.001			3,589		10,577,669
Pass-Through From Catholic University of America	43.001			34,613		10,577,669
Pass-Through From Dixie State University	43.001			8,503		10,577,669
Pass-Through From Florida Institute of Technology	43.001			44,656		10,577,669
Pass-Through From Georgia Institute of Technology	43.001			23,679		10,577,669
Pass-Through From Hampton University	43.001			8,278		10,577,669
Pass-Through From Jet Propulsion Laboratory	43.001			17,321		10,577,669
Pass-Through From Johns Hopkins University	43.001			302,991		10,577,669
Pass-Through From Johns Hopkins University Applied Physics						
Laboratory	43.001			34,584		10,577,669
Pass-Through From Michigan State University	43.001			100,963		10,577,669
Pass-Through From National Institute of Aerospace Associates,						
Incorporated	43.001			442,426		10,577,669
Pass-Through From New Jersey Institute of Technology	43.001			14,241		10,577,669
Pass-Through From Predictive Science, Incorporated	43.001			33,295		10,577,669
Pass-Through From Purdue University	43.001			39,596		10,577,669
Pass-Through From Science Systems and Applications						
Incorporated	43.001			378,602		10,577,669
Pass-Through From Southwest Research Institute	43.001			265,667		10,577,669
Pass-Through From Space Science Institute	43.001			90,006		10,577,669
Pass-Through From Space Telescope Science Institute	43.001			48,276		10,577,669
Pass-Through From The Smithsonian Institution	43.001			25,114		10,577,669
Pass-Through From Trustees of Dartmouth College	43.001			25,315		10,577,669
Pass-Through From Universities Space Research Association	43.001			161,094		10,577,669
Pass-Through From University Corporation for Atmospheric						
Research	43.001			65,539		10,577,669
Pass-Through From University of California, Berkeley	43.001			45,644		10,577,669
Pass-Through From University of Colorado	43.001			38,542		10,577,669

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Oregon	43.001			46,100		10,577,669
Pass-Through From University of Pennsylvania	43.001			47,782		10,577,669
Pass-Through From Virginia Space Grant Consortium	43.001			47,451		10,577,669
Aeronautics	43.002		1,173,021			1,327,835
Pass-Through From Oklahoma State University	43.002			40,345		1,327,835
Pass-Through From Prime Photonics Limited Company	43.002			22,500		1,327,835
Pass-Through From Virginia Space Grant Consortium	43.002			13,236		1,327,835
Exploration	43.003		251,620			436,853
Pass-Through From Baylor University	43.003	7000000809		74,213		436,853
Pass-Through From Baylor University	43.003	7000001185		56,696		436,853
Pass-Through From University of Colorado	43.003			54,324		436,853
Space Operations	43.007		83,488			109,846
Office of Stem Engagement (OSTEM)	43.008		178,326		60,515	362,088
Pass-Through From National Institute of Aerospace	43.008	C17-2D00-W&M		19,939		362,088
Pass-Through From Old Dominion University Research Foundation	43.008			100,179		362,088
Pass-Through From Virginia Space Grant Consortium	43.008			63,644		362,088
Safety, Security and Mission Services	43.009		16,427			16,427
Space Technology	43.012		211,289		10,000	335,631
Pass-Through From Michigan Technological University	43.012	1607060211 PO104849		38,039		335,631
Pass-Through From National Institute of Aerospace	43.012			11,037		335,631
Pass-Through From University of Utah	43.012	SUB NO. 10044107-VCU		75,266		335,631
Other Assistance	43.RD	1582919	5,608			5,074,234
Other Assistance	43.RD	1627276	47,702			5,074,234
Other Assistance	43.RD	1652625	8,109			5,074,234
Other Assistance	43.RD	80LARC18C0011/80HQTR20C0016	120,369		10,000	5,074,234
Other Assistance	43.RD	HST-GO-15617.002-A	16,972			5,074,234
Other Assistance	43.RD	HST-GO-15902.019-A	18,680			5,074,234
Other Assistance	43.RD	HST-GO-15930.004-A	20,506			5,074,234
		Industry-University Cooperative Research Centers (I/UCRC) National Aeronautics and Space Administration (NASA) Goddard NSF Spatiotemporal Innovation Center Membership -				
Other Assistance	43.RD	Planetary Defense-80NSSC19P1909-204919	19,410			5,074,234
Other Assistance	43.RD	JPL #1632390	60,108			5,074,234
		The Ionospheric Connection Explorer-418124-				
Other Assistance	43.RD	20002-204233	35,062			5,074,234
		Work for Membership to the Spatiotemporal Thinking, Computing, and Applications (STC) Industry-University Cooperative Research Centers Program (I/UCRC) - Big Data Learning				
Other Assistance	43.RD	Platform-80NSSC19P2033-204937	129,953			5,074,234
Pass-Through From 3D-SENSIR, Incorporated	43.RD	3D-SENSIR_Campbell_Development		35,000		5,074,234
Pass-Through From Advanced Scientific Concepts, Limited Liability Company	43.RD	ASC_Campbell_High-Gain, Low		30,000		5,074,234
Pass-Through From Altius Space Machines	43.RD	AT-74615		26,813		5,074,234
		Analysis and Visualization of SuperThermal Electron Transport (STET) Code Results-				
Pass-Through From Catholic University of America	43.RD	NNG11PL10A Task 243-205211;361643 Sub 1		30,908		5,074,234
		Ground Magnetic Field Perturbations under Extreme Space Weather Conditions-NNG11PL10A				
Pass-Through From Catholic University of America	43.RD	Task 242-205161;361642 Sub 1		44,682		5,074,234
		Implementing novel methods to solve thermodynamics in 3D modeling of the solar atmosphere-NNG11PL10A-205151;361639 Sub 1		21,890		5,074,234
Pass-Through From Catholic University of America	43.RD	Space Physics Data Facility (SPDF) Science Support-NNG11PL10A Task 128-205154;361328 Sub 5		197,429		5,074,234
		WSA Coronal and Solar Wind Modeling Research and Development Support-NNG11PL10A Task				
Pass-Through From Catholic University of America	43.RD	236-205179;361636 Sub 2		71,971		5,074,234
Pass-Through From Hampton University	43.RD	06-001		183,722		5,074,234
Pass-Through From Hampton University	43.RD	HU-150015		36,037		5,074,234
Pass-Through From HX5 Sierra Limited Liability Corporation	43.RD	GRS20-0006		25,163		5,074,234
		High-resolution site characterization Co-I for Local and Global Cartography and Landing Site Characterization-201553;1345487		6,533		5,074,234
Pass-Through From Jet Propulsion Laboratory	43.RD	Perform detailed modeling analysis of various EPRV architectures-80NM0018D00004-205035;1645355		118		5,074,234
		WISE Discovery of the Largest Sample of Obscured Dual AGNs: A NuSTAR Follow-up-204794;RSA# 1627221		4,224		5,074,234
Pass-Through From Jet Propulsion Laboratory	43.RD					
Pass-Through From Johns Hopkins University Applied Physics Laboratory	43.RD	162689/CLIN 1		3,230		5,074,234
Pass-Through From Johns Hopkins University Applied Physics Laboratory	43.RD	162689/CLIN 2		21,770		5,074,234
Pass-Through From Johns Hopkins University Applied Physics Laboratory	43.RD	162689/CLIN 3		25,000		5,074,234

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Johns Hopkins University Applied Physics Laboratory	43.RD	162689/CLIN 4		35,995		5,074,234
Pass-Through From Laser & Plasma Technologies, Limited Liability Company	43.RD	Laser&Plasma_Gupta_OpticFiber		35,961		5,074,234
Pass-Through From Luna Innovations Incorporated	43.RD	3713-NAS-10/VT		2,917		5,074,234
Pass-Through From Magnolia Optical Technologies, Incorporated	43.RD	NASAGR03		67,679		5,074,234
Pass-Through From Materials Research & Design Incorporated	43.RD	AW36-UVA01		36,342		5,074,234
Pass-Through From Materials Research & Design Incorporated	43.RD	NNX16C279C/NN07-01-Uva Nanoengineered Hybrid Gas Sensors for Spacesuit Monitoring-NNX17CJ01C-205113;N5-		1,108		5,074,234
Pass-Through From N5 Sensors Incorporated	43.RD	NASA_Seq.		17,935		5,074,234
Pass-Through From NanoSonic Incorporated	43.RD	NA-0534		11,148		5,074,234
Pass-Through From NanoSonic Incorporated	43.RD	NA-0561		6,951		5,074,234
Pass-Through From NanoSonic Incorporated	43.RD	NA1-0427		21,467		5,074,234
Pass-Through From NanoSonic Incorporated	43.RD	NA1-0455		21,322		5,074,234
Pass-Through From NanoSonic Incorporated	43.RD	NA2-0036		109,501		5,074,234
Pass-Through From NanoSonic Incorporated	43.RD	NA3-0007		72,969		5,074,234
Pass-Through From National Institute of Aerospace	43.RD	201157-VT		7,410		5,074,234
Pass-Through From National Institute of Aerospace	43.RD	201168-VT		45,845		5,074,234
Pass-Through From National Institute of Aerospace	43.RD	201196-VT SUP 64		4,316		5,074,234
Pass-Through From National Institute of Aerospace	43.RD	202007-VT		35,771		5,074,234
Pass-Through From National Institute of Aerospace	43.RD	202048-VT		4,964		5,074,234
Pass-Through From National Institute of Aerospace	43.RD	202051-VT		3,225		5,074,234
Pass-Through From National Institute of Aerospace	43.RD	301006-VT		134,589		5,074,234
Pass-Through From National Institute of Aerospace	43.RD	302006-VT		159,173		5,074,234
Pass-Through From National Institute of Aerospace	43.RD	601032		53,653		5,074,234
Pass-Through From National Institute of Aerospace	43.RD	601062		132,970		5,074,234
Pass-Through From National Institute of Aerospace	43.RD	602001		129,445		5,074,234
Pass-Through From National Institute of Aerospace	43.RD	C15-2800-VT SUPPLEMENT 48		24,909		5,074,234
Pass-Through From Southwest Research Institute	43.RD	Polarimeter to Unify the Corona and Heliosphere (PUNCH)-80GSFC18C0014-205160;N99058EH		7,030		5,074,234
Pass-Through From Space Telescope Science Institute	43.RD	An Overmassive AGN in a Merging Dwarf Galaxy-NASS-26555-204555;HST-GO-15319.007-A		205		5,074,234
Pass-Through From Space Telescope Science Institute	43.RD	HST-AR-14451.001-A		17,399		5,074,234
Pass-Through From Space Telescope Science Institute	43.RD	HST-GO-14481.004-A		4,884		5,074,234
Pass-Through From Space Telescope Science Institute	43.RD	HST-GO-14739.003-A		9,106		5,074,234
Pass-Through From SPEC Innovations	43.RD	Digital Assistants for Mode-based Systems Engineer-80NSSC20C0579-205357;GMU_PO_120968		15,181		5,074,234
Pass-Through From Systems Technology Incorporated	43.RD	AT-61322		170		5,074,234
Pass-Through From Techsburg Incorporated	43.RD	80NSSC19C0088		14,254		5,074,234
Pass-Through From Trident Vantage Systems	43.RD	Data System Sustaining Engineering and Support-NNG15CR65C-203775;TVS-2015-10-011		2,272,995		5,074,234
Pass-Through From Universities Space Research Association	43.RD	SOFIA Grant 08-0101		7,000		5,074,234
Pass-Through From University of California, Berkeley	43.RD	NNG12FA45C / SUBCONTRACT 00009423;418124-20002		166,397		5,074,234
Pass-Through From University of Colorado at Boulder	43.RD	SUBCONTRACT 1556355		89,826		5,074,234
Pass-Through From Virginia Space Grant Consortium	43.RD	AT-72254		5,253		5,074,234
Pass-Through From Virginia Space Grant Consortium	43.RD	AT-72401		5,497		5,074,234
Pass-Through From Virginia Space Grant Consortium	43.RD	AT-72465/SARAH POWER		4,924		5,074,234
Pass-Through From Virginia Space Grant Consortium	43.RD	AT-72602/NORRIS		4,653		5,074,234
Pass-Through From Virginia Space Grant Consortium	43.RD	AT-72952		4,965		5,074,234
Pass-Through From Virginia Space Grant Consortium	43.RD	AT-72976		5,495		5,074,234
Pass-Through From Virginia Space Grant Consortium	43.RD	AT-73630		5,500		5,074,234
Pass-Through From Virginia Space Grant Consortium	43.RD	AT-73978		3,500		5,074,234
Pass-Through From Virginia Space Grant Consortium	43.RD	AT-74708/KIERAN KOCH		2,500		5,074,234
Pass-Through From Virginia Space Grant Consortium	43.RD	AT-76903/ ABIGAIL M. RE		2,966		5,074,234
Total Research and Development			10,503,787	7,631,705	740,712	
Total NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			10,608,878	7,643,647	740,712	
NATIONAL ENDOWMENT FOR THE HUMANITIES						
Non-Stimulus:						
Promotion of the Arts Grants to Organizations and Individuals	45.024		7,758			137,244
Promotion of the Arts Partnership Agreements	45.025		759,095		618,095	951,395
Pass-Through From Mid Atlantic Arts Foundation	45.025	Grant Number 32324		4,500		951,395
Promotion of the Humanities Challenge Grants	45.130		26,188			26,188
Promotion of the Humanities Division of Preservation and Access	45.149		494,940		74,075	503,631
Promotion of the Humanities Research	45.161		96,614			567,433
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		23,574			76,558
Promotion of the Humanities Public Programs	45.164		339,978			382,130
Promotion of the Humanities Office of Digital Humanities	45.169		23,730		25,000	368,377
Museums for America	45.301		119,587			119,587
Grants to States	45.310	0000118106	4,110,359		403,145	4,520,273
National Leadership Grants	45.312		41,823			510,683
Laura Bush 21st Century Librarian Program	45.313		61,962		25,544	61,962
Other Assistance	45.U01	1145PC20P0024	29,598			100,846
Other Assistance	45.U02	PC-15-8-058	606			100,846

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	45.U03	PC-15-8-059	841			100,846
Pass-Through From Americans for the Arts	45.U04	Creative Forces: The National Endowment for the Arts (NEA) Military Healing Arts Network-205348;GMU820		39,943		100,846
Pass-Through From Americans for the Arts	45.U05	Creative Forces: The National Endowment for the Arts (NEA) Military Healing Arts Network-205400;GMU0920		29,858		100,846
Total Non-Stimulus			6,136,653	74,301	1,145,859	
Stimulus:						
Stimulus (CARES):						
Promotion of the Arts Partnership Agreements	45.025	COVID-19, AU1 = CARES	187,200		187,200	951,395
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162	COVID-19	52,984			76,558
Grants to States	45.310	COVID-19	409,914			4,520,273
Total Stimulus (CARES)			650,098	0	187,200	
Total Excluding Clusters Identified Below:			6,786,751	74,301	1,333,059	
Research and Development:						
Non-Stimulus:						
Promotion of the Arts Grants to Organizations and Individuals	45.024		79,772			137,244
Promotion of the Arts Partnership Agreements	45.025		300			951,395
Pass-Through From Mid Atlantic Arts Foundation	45.025	1809852-61-18		300		951,395
Promotion of the Humanities Federal/State Partnership	45.129		955,437			969,437
Promotion of the Humanities Division of Preservation and Access	45.149		8,691			503,631
Promotion of the Humanities Fellowships and Stipends	45.160		119,909			119,909
Promotion of the Humanities Research	45.161		457,080		7,842	567,433
Promotion of the Humanities Professional Development	45.163					
Pass-Through From Ohio State University	45.163	60079158		10,164		10,164
Promotion of the Humanities Public Programs	45.164		42,152			382,130
Promotion of the Humanities Office of Digital Humanities	45.169		284,464			368,377
Pass-Through From Research Foundation of City University of New York	45.169			11,020		368,377
Pass-Through From Thomas Jefferson Foundation, Incorporated	45.169			49,163		368,377
National Leadership Grants	45.312		275,755		50,452	510,683
Pass-Through From Indiana University	45.312			7,479		510,683
Pass-Through From Science Museum of Virginia Foundation	45.312			65,156		510,683
Pass-Through From The Regents of the University of California	45.312			108,503		510,683
Pass-Through From University of Nebraska	45.312			11,967		510,683
Other Assistance	45.RD	1145PC20P0032	16,768			16,768
Total Research and Development Non-Stimulus			2,240,328	263,752	58,294	
Stimulus:						
Stimulus (CARES):						
Promotion of the Arts Grants to Organizations and Individuals	45.024	COVID-19	49,714			137,244
Promotion of the Humanities Federal/State Partnership	45.129	COVID-19	14,000		14,000	969,437
Promotion of the Humanities Research	45.161	COVID-19	13,739			567,433
Total Research and Development Stimulus (CARES)			77,453	0	14,000	
Total Research and Development			2,317,781	263,752	72,294	
Total NATIONAL ENDOWMENT FOR THE HUMANITIES			9,104,532	338,053	1,405,353	
NATIONAL SCIENCE FOUNDATION						
Non-Stimulus:						
Engineering	47.041		116,949			22,595,602
Pass-Through From Oregon State University	47.041			43,916		22,595,602
Pass-Through From University of Washington	47.041			6,535		22,595,602
Mathematical and Physical Sciences	47.049		2,622			20,024,324
Pass-Through From University of Wisconsin-Milwaukee	47.049			12,923		20,024,324
Geosciences	47.050		27,998			5,896,735
Computer and Information Science and Engineering	47.070		527,330			31,778,841
Social, Behavioral, and Economic Sciences	47.075		25,776			3,161,887
Pass-Through From Villanova University	47.075			197		3,161,887
Education and Human Resources	47.076		1,785,167		167,862	21,494,430
Education and Human Resources	47.076	1735301	37,626		37,626	21,494,430
Pass-Through From Old Dominion University Research Foundation	47.076			5,504		21,494,430
Total Non-Stimulus			2,523,468	69,075	205,488	
Stimulus:						
Stimulus (CARES):						
Integrative Activities	47.083	COVID-19	151,151			1,622,318
Total Stimulus (CARES)			151,151	0	0	
Total Excluding Clusters Identified Below:			2,674,619	69,075	205,488	
Research and Development:						
Non-Stimulus:						
Engineering	47.041		20,906,311		1,575,999	22,595,602
Engineering	47.041	1841435	34,086		34,086	22,595,602

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Arizona State University	47.041			21,232		22,595,602
Pass-Through From Clemson University	47.041			179,368		22,595,602
Pass-Through From Columbia University	47.041			5,545		22,595,602
Pass-Through From GeoMat Limited Liability Corporation	47.041			1,749		22,595,602
Pass-Through From Illinois Institute of Technology	47.041			56,729		22,595,602
Pass-Through From Iowa State University	47.041	4206034A		702		22,595,602
Pass-Through From North Carolina State University	47.041			257,214		22,595,602
Pass-Through From Pennsylvania State University	47.041			7,076		22,595,602
Pass-Through From Purdue University	47.041			10,214		22,595,602
Pass-Through From Stanford University	47.041			75,639		22,595,602
Pass-Through From The Pennsylvania State University	47.041			6,335		22,595,602
Pass-Through From University of Akron	47.041			37,345		22,595,602
Pass-Through From University of Arkansas Fayetteville	47.041			73,045		22,595,602
Pass-Through From University of Central Florida	47.041			25,728		22,595,602
Pass-Through From University of Delaware	47.041			77,638		22,595,602
Pass-Through From University of Louisiana at Lafayette	47.041			16,406		22,595,602
Pass-Through From University of Maryland	47.041			344,349		22,595,602
Pass-Through From University of Pittsburgh	47.041	0051478 (011872-1)		33,582		22,595,602
Pass-Through From University of South Carolina	47.041	USC 20-3915		9,430		22,595,602
Pass-Through From University of Texas at Dallas	47.041			46,878		22,595,602
Pass-Through From Utah State University	47.041			24,335		22,595,602
Pass-Through From Wake Forest University	47.041	2038244		17,783		22,595,602
Pass-Through From Washington State University	47.041			2,000		22,595,602
Mathematical and Physical Sciences	47.049		18,891,092		1,682,703	20,024,324
Pass-Through From Cornell University	47.049			281,320		20,024,324
Pass-Through From Curators of the University of Missouri	47.049			17,792		20,024,324
Pass-Through From Georgia State University	47.049	GEORGIA STATE SP00013054		48,519		20,024,324
Pass-Through From High Point University	47.049			64,252		20,024,324
Pass-Through From Penn State University	47.049	S001121-NSF		14,647		20,024,324
Pass-Through From Texas A&M Engineering Experiment Station	47.049			29,993		20,024,324
Pass-Through From The Regents of the University of California, Santa Barbara	47.049			36,166		20,024,324
Pass-Through From The University of North Carolina at Chapel Hill	47.049			44,756		20,024,324
Pass-Through From The University of Texas at Austin	47.049			280,425		20,024,324
Pass-Through From University of Notre Dame	47.049	PHY-1219444		1,200		20,024,324
Pass-Through From University of Wisconsin	47.049	193405394		156,430		20,024,324
Pass-Through From Wichita State University	47.049			31,499		20,024,324
Geosciences	47.050		5,487,964		185,030	5,896,735
Geosciences	47.050	2027378	4,257		4,257	5,896,735
Pass-Through From Computational Physics, Incorporated	47.050			10,231		5,896,735
Pass-Through From Massachusetts Institute of Technology	47.050			673		5,896,735
Pass-Through From National Center for Atmospheric Research	47.050			65,575		5,896,735
Pass-Through From Paleontological Research Institution	47.050	1925586		4,272		5,896,735
Pass-Through From Regents of the University of Minnesota	47.050			30,385		5,896,735
Pass-Through From Research Foundation of The City University of New York	47.050			31,470		5,896,735
Pass-Through From Rutgers, The State University of New Jersey	47.050			25,403		5,896,735
Pass-Through From Southern California Earthquake Center	47.050			18,042		5,896,735
Pass-Through From University of California, Berkeley	47.050			19,569		5,896,735
Pass-Through From University of Colorado at Boulder	47.050			68,731		5,896,735
Pass-Through From University of Houston	47.050			46,395		5,896,735
Pass-Through From University of Louisiana at Lafayette	47.050	330175-01		34,008		5,896,735
Pass-Through From Woods Hole Oceanographic Institution	47.050			21,762		5,896,735
Computer and Information Science and Engineering	47.070		29,091,661		3,105,619	31,778,841
Pass-Through From Board of Regents of the University of Michigan	47.070			63,177		31,778,841
Pass-Through From Clemson University	47.070			27,982		31,778,841
Pass-Through From Computing Research Association	47.070			99,015		31,778,841
Pass-Through From Drexel University	47.070			2,510		31,778,841
Pass-Through From Emory University	47.070			4,013		31,778,841
Pass-Through From Florida Institute for Human and Machine Cognition	47.070			32,378		31,778,841
Pass-Through From Iowa State University	47.070			54,466		31,778,841
Pass-Through From Northern Arizona University	47.070			133,409		31,778,841
Pass-Through From Pennsylvania State University	47.070			46,295		31,778,841
Pass-Through From Regents of the University of Colorado	47.070			83,371		31,778,841
Pass-Through From Regents of the University of Minnesota	47.070			179,008		31,778,841
Pass-Through From Rutgers, The State University of New Jersey	47.070			18,766		31,778,841
Pass-Through From The Board of Trustees of The Colorado School of Mines	47.070			45,855		31,778,841
Pass-Through From The Ohio State University	47.070			106,225		31,778,841
Pass-Through From The Regents of the University of California	47.070			16,017		31,778,841
Pass-Through From Trustees of Indiana University	47.070			154,201		31,778,841
Pass-Through From University of Arizona	47.070			121,382		31,778,841
Pass-Through From University of Cincinnati	47.070			61,878		31,778,841

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of North Carolina at Greensboro	47.070			81,300		31,778,841
Pass-Through From University of North Carolina-Chapel Hill	47.070			16,602		31,778,841
Pass-Through From University of Notre Dame	47.070			14,962		31,778,841
Pass-Through From Utah State University	47.070			98,245		31,778,841
Pass-Through From Worcester Polytechnic Institute	47.070			25,903		31,778,841
Biological Sciences	47.074		10,369,079		966,637	10,796,795
Biological Sciences	47.074	1754692	134,346		134,346	10,796,795
Pass-Through From Board of Regents of The University System of Georgia	47.074			11,609		10,796,795
Pass-Through From Cary Institute of Ecosystem Studies Incorporated	47.074			727		10,796,795
Pass-Through From Duke University	47.074			82,336		10,796,795
Pass-Through From Missouri University of Science and Technology	47.074	00069942-01		14,406		10,796,795
Pass-Through From Old Dominion University Research Foundation	47.074	19-102-100724-010		12,408		10,796,795
Pass-Through From Rocky Mountain Bird Observatory	47.074			3,010		10,796,795
Pass-Through From University of Georgia	47.074			30,149		10,796,795
Pass-Through From University of Illinois	47.074			13,737		10,796,795
Pass-Through From University of Michigan	47.074	SUBK00010080		18,842		10,796,795
Pass-Through From University of Notre Dame	47.074			42,301		10,796,795
Pass-Through From Wake Forest University	47.074	18 002		2,325		10,796,795
Pass-Through From Woods Hole Research Center	47.074	WHRC-LGX370-03		2,807		10,796,795
Social, Behavioral, and Economic Sciences	47.075		2,815,343		355,293	3,161,887
Pass-Through From Arizona State University	47.075			7,686		3,161,887
Pass-Through From Case Western Reserve University	47.075			3,160		3,161,887
Pass-Through From Council of Graduate Schools	47.075			43,877		3,161,887
Pass-Through From Duke University	47.075			12,182		3,161,887
Pass-Through From State of Maryland	47.075			6,685		3,161,887
Pass-Through From Temple University of the Commonwealth	47.075			9,537		3,161,887
Pass-Through From University of Central Florida	47.075			120		3,161,887
Pass-Through From University of Colorado at Boulder	47.075			35,407		3,161,887
Pass-Through From University of Indiana	47.075			3,679		3,161,887
Pass-Through From University of Michigan	47.075	SUBK00014229		12,250		3,161,887
Pass-Through From University of Nebraska	47.075			4,304		3,161,887
Pass-Through From University of North Carolina-Chapel Hill	47.075			19,189		3,161,887
Pass-Through From University of South Florida	47.075			17,831		3,161,887
Pass-Through From University of Tennessee	47.075			404		3,161,887
Education and Human Resources	47.076		18,563,351		1,079,736	21,494,430
Education and Human Resources	47.076	DUE-1446258/2013127/DUE-1525593/2102119	109,981		109,981	21,494,430
Pass-Through From American Educational Research Association	47.076			79		21,494,430
Pass-Through From American Museum of Natural History	47.076	B15-2020-04		17,592		21,494,430
Pass-Through From California State University East Bay Foundation	47.076	W1192-320		32,019		21,494,430
Pass-Through From Clemson University	47.076			130,570		21,494,430
Pass-Through From CodeVA	47.076	2031258		3,830		21,494,430
Pass-Through From Cold Spring Harbor Laboratory	47.076	42100214 and 142100314		25,084		21,494,430
Pass-Through From Columbus State Community College	47.076	1718-004		77,284		21,494,430
Pass-Through From Florida Agricultural and Mechanical University	47.076			33,535		21,494,430
Pass-Through From Howard University	47.076			3,270		21,494,430
Pass-Through From Howard University	47.076	DRL-1510347/0008783-1000058591		18,679		21,494,430
Pass-Through From Howard University	47.076	008749-10000600114/600115		6,300		21,494,430
Pass-Through From Mathematical Association of America	47.076	DUE-1726624		15,477		21,494,430
Pass-Through From Morehouse College	47.076	Sub VSUMC001		8,956		21,494,430
Pass-Through From North Dakota State University	47.076			17,934		21,494,430
Pass-Through From Old Dominion University Research Foundation	47.076			5,306		21,494,430
Pass-Through From Old Dominion University Research Foundation	47.076	20-107-100814-010/20-106-100814-010/20-104-100814-010/17-109-100607-010/17-111-100607-010		29,408		21,494,430
Pass-Through From Pennsylvania State University	47.076	S001290-NSF		17,129		21,494,430
Pass-Through From Southern Oregon University	47.076			1,058		21,494,430
Pass-Through From Space Science Institute	47.076			18,626		21,494,430
Pass-Through From SRI International	47.076			109,100		21,494,430
Pass-Through From The University of Texas at Austin	47.076			65,795		21,494,430
Pass-Through From University of Colorado	47.076			3,152		21,494,430
Pass-Through From University of Georgia	47.076			1,000		21,494,430
Pass-Through From University of Lynchburg	47.076	#9111-1395-6258		7,547		21,494,430
Pass-Through From University of Nebraska - Lincoln	47.076			110,552		21,494,430
Pass-Through From University of Pittsburgh	47.076			32,290		21,494,430
Pass-Through From University of South Florida	47.076			15,234		21,494,430
Pass-Through From Utah State University	47.076			46,613		21,494,430
Pass-Through From Westminster College	47.076	1626765-1		25,623		21,494,430
Polar Programs	47.078		180,646		13,026	444,730
Pass-Through From Rutgers University	47.078	2023425/1337		107,930		444,730
Pass-Through From Rutgers, The State University of New Jersey	47.078			105,369		444,730
Pass-Through From University of Colorado at Boulder	47.078			50,785		444,730
Office of International Science and Engineering	47.079		620,072		254,870	748,008

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Fort Lewis College	47.079			117,322		748,008
Pass-Through From University of Wisconsin-Madison	47.079	1029		10,614		748,008
Integrative Activities	47.083		922,463		588,078	1,622,318
Pass-Through From Boise State University	47.083			34,165		1,622,318
Pass-Through From George Washington University	47.083			41,896		1,622,318
Pass-Through From Purdue University	47.083			22,111		1,622,318
Pass-Through From Texas A&M University	47.083			366,796		1,622,318
Pass-Through From The Business-Higher Education Forum	47.083			28		1,622,318
Pass-Through From University of Cincinnati	47.083			83,708		1,622,318
Other Assistance	47.RD	1950730-001	263,605			2,485,034
Other Assistance	47.RD	2013674	199,288			2,485,034
Other Assistance	47.RD	49100420C0015/PO#20C0015	675,133			2,485,034
Other Assistance	47.RD	CBET-1902993	105,946			2,485,034
Other Assistance	47.RD	CHE-1551964	95,673			2,485,034
Other Assistance	47.RD	Interagency Personnel Act Agreement (IPA) for Jil Nelson-2051210-205343	140,391			2,485,034
Other Assistance	47.RD	MCB-1517298	7,889			2,485,034
Other Assistance	47.RD	National Science Foundation Interagency Personnel Act Agreement (IPA) Program-08/19/2019 to 08/18/2020-1948645-204909	241,513			2,485,034
Other Assistance	47.RD	National Science Foundation Interagency Personnel Act Agreement (IPA) Program-08/19/2020 to 08/18/2021-2045520-205266	168,420			2,485,034
Other Assistance	47.RD	National Science Foundation Interagency Personnel Act Agreement (IPA) Program-2050466-205313	95,288			2,485,034
Other Assistance	47.RD	NNCO_Frieersdorf_IPA	331,657			2,485,034
Pass-Through From Arizona State University	47.RD	ASUB00000218		3,570		2,485,034
Pass-Through From Association of Universities for Research in Astronomy	47.RD	Developing Daniel K. Inouye Solar Telescope (DKIST) Level-2 Products: Inversions of HE I 1083.0nm-204846-204847;PO# NB6496C-N/PO# NB6499C-N		120,634		2,485,034
Pass-Through From CytoRecovery, Incorporated	47.RD	CytoRecovery_Swami_On-chip int		8,100		2,485,034
Pass-Through From NALA Systems Incorporated	47.RD	AT-55666		4		2,485,034
Pass-Through From University of Louisiana at Lafayette	47.RD	ULL_Beling_Multi-PartyLearning		18,000		2,485,034
Pass-Through From University of Notre Dame	47.RD	203419UVA02		5,004		2,485,034
Pass-Through From Westat, Incorporated	47.RD	6787-00-PO02		4,919		2,485,034
Total Research and Development Non-Stimulus			110,455,455	6,591,762	10,089,661	
Stimulus:						
Stimulus (CARES):						
Engineering	47.041	COVID-19	157,483		20,896	22,595,602
Mathematical and Physical Sciences	47.049	COVID-19	110,688			20,024,324
Computer and Information Science and Engineering	47.070	COVID-19	672,890		133,566	31,778,841
Biological Sciences	47.074	COVID-19	58,713		6,511	10,796,795
Social, Behavioral, and Economic Sciences	47.075	COVID-19	144,260			3,161,887
Education and Human Resources	47.076	COVID-19	113,759			21,494,430
Total Research and Development Stimulus (CARES)			1,257,793	0	160,973	
Total Research and Development			111,713,248	6,591,762	10,250,634	
Total NATIONAL SCIENCE FOUNDATION			114,387,867	6,660,837	10,456,122	
SMALL BUSINESS ADMINISTRATION						
Non-Stimulus:						
Small Business Development Centers	59.037		3,135,686		1,355,353	5,345,625
Pass-Through From Community Business Partnership	59.037			274,106		5,345,625
Federal and State Technology Partnership Program	59.058		109,836			109,836
State Trade Expansion	59.061		308,402			308,402
Pass-Through From Community Business Partnership	59.U01	Veterans Business Opportunity Center (VBOC)-203510;421371		181,177		181,177
Total Non-Stimulus			3,553,924	455,283	1,355,353	
Stimulus:						
Stimulus (CARES):						
Small Business Development Centers	59.037	COVID-19	1,935,833		90,716	5,345,625
Total Stimulus (CARES)			1,935,833	0	90,716	
Total SMALL BUSINESS ADMINISTRATION			5,489,757	455,283	1,446,069	
U.S. DEPARTMENT OF VETERAN'S AFFAIRS						
Non-Stimulus:						
Veterans State Domiciliary Care	64.014		862,482			862,482
Veterans State Nursing Home Care	64.015		27,205,619			27,205,619
Burial Expenses Allowance for Veterans	64.101		1,658,220			1,658,220
Veterans Information and Assistance	64.115		6,443			6,443
All-Volunteer Force Educational Assistance	64.124		698,703			698,703
Veterans Cemetery Grants Program	64.203		17,316,957			17,316,957
Total Non-Stimulus			47,748,424	0	0	
Total Excluding Clusters Identified Below:			47,748,424	0	0	
Research and Development:						
Non-Stimulus:						
Post-9/11 Veterans Educational Assistance	64.027		1,484			1,484
Other Assistance	64.RD	36C24621P0513	10,048			163,220
Other Assistance	64.RD	AGREEMENT DATED 9/20/19	35,205			163,220

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
George Mason University Asymptomatic Carotid Stenosis-36C24518S0009 POW512-D85020-						
Other Assistance	64.RD	204417	6,472			163,220
Other Assistance	64.RD	IPA-BONI AT-81428	18,191			163,220
Other Assistance	64.RD	IPA-MURPHY AT-69603	74,921			163,220
Other Assistance	64.RD	IPA-SENN AGREEMENT DATED 12/03/2020	5,362			163,220
Other Assistance	64.RD	VA268-16-C-0013	13,021			163,220
Total Research and Development			164,704	0	0	
Total U.S. DEPARTMENT OF VETERAN'S AFFAIRS			47,913,128	0	0	
ENVIRONMENTAL PROTECTION AGENCY						
Non-Stimulus:						
State Indoor Radon Grants	66.032		144,647			144,647
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		562,846			568,206
Diesel Emission Reduction Act (DERA) National Grants	66.039		315,687		305,519	315,687
Diesel Emissions Reduction Act (DERA) State Grants	66.040		417,726		406,022	417,726
Multipurpose Grants to States and Tribes	66.204		9,123			9,123
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		87,189			181,818
State Public Water System Supervision	66.432		2,097,169			2,097,169
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436					
Pass-Through From Rural Community Assistance Partnership	66.436			2,365		2,365
Water Quality Management Planning	66.454		109,414			109,464
Nonpoint Source Implementation Grants	66.460		1,548,769		1,334,381	1,548,769
Chesapeake Bay Program	66.466	17740/SID 1520/62961	7,729,733		974,408	8,814,154
Chesapeake Bay Program	66.466	549599-19999	8,000		8,000	8,814,154
Chesapeake Bay Program	66.466	549599-19A31	1,819		1,819	8,814,154
Chesapeake Bay Program	66.466	549599-19E33	8,715		8,715	8,814,154
Pass-Through From Chesapeake Bay Foundation	66.466			25,783		8,814,154
Pass-Through From National Fish and Wildlife Foundation	66.466	544976-20026 / 549599-19999 / 549599-19A31 /				
Pass-Through From Sustainable Chesapeake	66.466	549599-19E33		167,748		8,814,154
Beach Monitoring and Notification Program Implementation	66.472		255,153			255,153
Grants	66.605		11,113,334		33,089	11,127,095
Performance Partnership Grants	66.608					
Environmental Information Exchange Network Grant Program and Related Assistance	66.708		146,868			146,868
Pollution Prevention Grants Program	66.716		4,406			4,406
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716					
Pass-Through From eXtension Foundation	66.802			22,255		22,255
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.804		444,654			444,654
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.805		590,125			590,125
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.809		1,086,129			1,086,129
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.817		100,242			100,242
State and Tribal Response Program Grants	66.818		4,424			4,424
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.951		163,538			163,538
Environmental Education Grants			884			884
Total Non-Stimulus			26,950,594	255,456	3,071,953	
Total Excluding Clusters Identified Below:			26,950,594	255,456	3,071,953	
Clean Water State Revolving Fund Cluster:						
Capitalization Grants for Clean Water State Revolving Funds	66.458		32,618,758		31,353,592	32,618,758
Total Clean Water State Revolving Fund Cluster			32,618,758	0	31,353,592	32,618,758
Drinking Water State Revolving Fund Cluster:						
Capitalization Grants for Drinking Water State Revolving Funds	66.468		14,930,030		9,857,830	14,930,030
Total Drinking Water State Revolving Fund Cluster			14,930,030	0	9,857,830	14,930,030
Research and Development:						
Non-Stimulus:						
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		5,360			568,206
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		94,629			181,818
Water Quality Management Planning	66.454		50			109,464
Regional Wetland Program Development Grants	66.461		54,800			141,853
Pass-Through From State of Maryland	66.461	96362301-0/U00P940072		87,053		141,853
Chesapeake Bay Program	66.466	17740/SID 1520/62961	710,595		9,909	8,814,154
Pass-Through From Chesapeake Bay Trust	66.466	REQUEST #16798/17740/SID 1252		37,260		8,814,154
Pass-Through From Colonial Beach, Virginia	66.466	NFWF 0603.19.065803		15,637		8,814,154
Pass-Through From RAND Corporation	66.466	SCON-00000334		22,094		8,814,154

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Science Museum of Virginia Foundation	66.466			49,465		8,814,154
Science To Achieve Results (STAR) Research Program	66.509					
Pass-Through From Carnegie Mellon University	66.509			8,318		13,020
Pass-Through From Harvard University	66.509			4,702		13,020
Office of Research and Development Consolidated Research/Training/Fellowships	66.511		628,307		344,423	628,307
P3 Award: National Student Design Competition for Sustainability	66.516		16,070			16,070
Performance Partnership Grants	66.605		13,761			11,127,095
Other Assistance	66.RD	68HERC20Q0015	33,868			82,038
Pass-Through From Boston University	66.RD	Accounting for the health benefits of air pollution regulations in China, 2008-2020-4971-RFA18-1/20-5 & CR-83234701-205436;4500003759 Emissions: 2020 National Emissions Inventory (NEI) Preparation-GS00F057CA_4732/47QFSA20F0098-		22,802		82,038
Pass-Through From General Dynamics	66.RD	205523;SUB414650		14,538		82,038
Pass-Through From NanoSonic Incorporated	66.RD	EP1-0033		4,281		82,038
Pass-Through From RTI International	66.RD	Subtitle D Landfills Training Manual-		6,549		82,038
Total Research and Development		68HERD20A0004-205463;6-312-0217382-66282L	1,557,440	272,699	354,332	
Total ENVIRONMENTAL PROTECTION AGENCY			76,056,822	528,155	44,637,707	
NUCLEAR REGULATORY COMMISSION						
Non-Stimulus:						
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		130,907			130,907
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		487,445			600,892
Total Non-Stimulus			618,352	0	0	
Total Excluding Clusters Identified Below:			618,352	0	0	
Research and Development:						
Non-Stimulus:						
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		113,447			600,892
Total Research and Development			113,447	0	0	
Total NUCLEAR REGULATORY COMMISSION			731,799	0	0	
U.S. DEPARTMENT OF ENERGY						
Non-Stimulus:						
State Energy Program	81.041		2,563,169		2,559,213	2,622,429
Weatherization Assistance for Low-Income Persons	81.042		4,360,166		3,888,762	4,360,166
Conservation Research and Development	81.086		233,225		88,612	6,851,035
Renewable Energy Research and Development	81.087					
Pass-Through From Electric Power Research Institute	81.087			114,740		2,203,299
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		377,157			569,187
State Energy Program Special Projects	81.119		23,508		23,508	23,508
Nuclear Energy Research, Development and Demonstration	81.121		22,062			1,834,015
Other Assistance	81.U01	AHQ-9-92002-04	6,833			42,677
Other Assistance	81.U02	AHQ-9-92092-01	130			42,677
Other Assistance	81.U03	AT-66002	26,164			42,677
Pass-Through From Alliance for Sustainable Energy Limited Liability Corporation	81.U04	SUB-2020-10318		9,550		42,677
Total Non-Stimulus			7,612,414	124,290	6,560,095	
Total Excluding Clusters Identified Below:			7,612,414	124,290	6,560,095	
Research and Development:						
Non-Stimulus:						
State Energy Program	81.041		44,260			2,622,429
Pass-Through From Ceramic Tubular Products, Limited Liability Company	81.041			15,000		2,622,429
Office of Science Financial Assistance Program	81.049		9,895,315		345,559	11,426,231
Office of Science Financial Assistance Program	81.049	DE-SC0016263	51,856		51,856	11,426,231
Pass-Through From Aerosol Devices Incorporated	81.049			190,944		11,426,231
Pass-Through From General Atomics	81.049			45,891		11,426,231
Pass-Through From Innovative Wireless Technologies Incorporated	81.049			74,109		11,426,231
Pass-Through From LM Group Holdings Incorporated	81.049			33,973		11,426,231
Pass-Through From Louisiana State University	81.049			185,584		11,426,231
Pass-Through From Luna Innovations Incorporated	81.049			5,097		11,426,231
Pass-Through From MillenniTEK Limited Liability Corporation	81.049			56,608		11,426,231
Pass-Through From NanoSonic Incorporated	81.049			57,721		11,426,231
Pass-Through From NovaTech	81.049			17,331		11,426,231
Pass-Through From Ohio State University	81.049			101,966		11,426,231

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Ohio State University Research Foundation	81.049	60042071		22,130		11,426,231
Pass-Through From Pennsylvania State University	81.049			300,732		11,426,231
Pass-Through From Phase Sensitive Innovations, Incorporated	81.049			38,951		11,426,231
Pass-Through From Smithsonian Institution	81.049	19-SUBC-440-0000425455		30,083		11,426,231
Pass-Through From Solve Technology and Research Incorporated	81.049			68,865		11,426,231
Pass-Through From Stanford University	81.049			82,674		11,426,231
Pass-Through From University of Miami	81.049			63,861		11,426,231
Pass-Through From University of Michigan	81.049			33,258		11,426,231
Pass-Through From University of Notre Dame	81.049			69,282		11,426,231
Nuclear Legacy Cleanup Program	81.065					
Pass-Through From Vanderbilt University	81.065			158,686		158,686
Conservation Research and Development	81.086		5,181,080		1,317,160	6,851,035
Conservation Research and Development	81.086	418845-19D87	30,293		30,293	6,851,035
Conservation Research and Development	81.086	418845-19E12	109,601		109,601	6,851,035
Conservation Research and Development	81.086	418970-19E21	73,000		73,000	6,851,035
Pass-Through From Auburn University	81.086			29,058		6,851,035
Pass-Through From North Carolina State University	81.086	418845-19D87 / 418845-19E12 / 418970-19E21		841,499		6,851,035
Pass-Through From Rensselaer Polytechnic Institute	81.086			65,024		6,851,035
Pass-Through From University of California, Irvine	81.086			174,401		6,851,035
Pass-Through From University of Florida	81.086			10,881		6,851,035
Pass-Through From University of Houston	81.086			102,973		6,851,035
Renewable Energy Research and Development	81.087		716,239			2,203,299
Renewable Energy Research and Development	81.087	418987-19079	42,559		42,559	2,203,299
Renewable Energy Research and Development	81.087	418987-19D97	133,460		133,460	2,203,299
Renewable Energy Research and Development	81.087	418987-19E01	55,038		55,038	2,203,299
Pass-Through From Electric Power Research Institute	81.087			91,328		2,203,299
Pass-Through From Massachusetts Institute of Technology	81.087			229,699		2,203,299
Pass-Through From Regents University of California Los Angeles	81.087	418987-19079 / 418987-19D97 / 418987-19E01 / 418987-20006		372,981		2,203,299
Pass-Through From Rensselaer Polytechnic Institute	81.087			104,350		2,203,299
Pass-Through From South Dakota School of Mines & Technology	81.087	SDSMT-VCU-19-07 R1		92,117		2,203,299
Pass-Through From Southwest Research Institute	81.087			46,027		2,203,299
Pass-Through From Stevens Institute of Technology Incorporated	81.087			204,761		2,203,299
Fossil Energy Research and Development	81.089		6,088,928		103,109	7,702,233
Fossil Energy Research and Development	81.089	418908-19318	7,607		7,607	7,702,233
Pass-Through From Marshall Miller & Associates Incorporated	81.089			2,873		7,702,233
Pass-Through From Minerals Refining Company Limited Liability Corporation	81.089			501,980		7,702,233
Pass-Through From Southern States Energy Board	81.089			275,647		7,702,233
Pass-Through From The Pennsylvania State University	81.089	418908-19318		636,420		7,702,233
Pass-Through From University of Kentucky	81.089			31,742		7,702,233
Pass-Through From West Virginia University	81.089			157,036		7,702,233
Defense Nuclear Nonproliferation Research	81.113		2,851			182,949
Pass-Through From Massachusetts Institute of Technology	81.113			67,218		182,949
Pass-Through From Texas A&M University	81.113	M1900862		2,851		182,949
Pass-Through From University of Michigan	81.113			110,029		182,949
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		192,030		84,971	569,187
Nuclear Energy Research, Development and Demonstration	81.121		1,611,844		249,404	1,834,015
Pass-Through From Oregon State University	81.121			76,120		1,834,015
Pass-Through From The Ohio State University	81.121			14,697		1,834,015
Pass-Through From University of Illinois	81.121			78,984		1,834,015
Pass-Through From University of Maryland	81.121	95266-Z7111201		30,308		1,834,015
Electricity Research, Development and Analysis	81.122					
Pass-Through From University of Nevada Reno	81.122			40,947		93,791
Pass-Through From Washington State University	81.122			52,844		93,791
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		896,679		670,589	1,122,794
Pass-Through From Morgan State University	81.123			125,350		1,122,794
Pass-Through From North Carolina Agricultural and Technical State University	81.123	270136C		100,765		1,122,794
Advanced Research Projects Agency - Energy	81.135		3,794,328		1,429,315	4,153,540
Pass-Through From Eaton Corporation	81.135			270,345		4,153,540
Pass-Through From Florida Institute for Human and Machine Cognition	81.135			45,824		4,153,540
Pass-Through From Trustees of the Colorado School of Mines	81.135			43,043		4,153,540
Other Assistance	81.RD	1866714	15,681			9,028,174
Other Assistance	81.RD	1960744	108,214			9,028,174
Other Assistance	81.RD	1F-60360	13,791			9,028,174
Other Assistance	81.RD	200933	32,872			9,028,174
Other Assistance	81.RD	2040043	12,571			9,028,174
Other Assistance	81.RD	2147697	38,503			9,028,174
Other Assistance	81.RD	2251404	831			9,028,174
Other Assistance	81.RD	320777/DE-SC0012704	14,473			9,028,174

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	81.RD	334567	146,672			9,028,174
Other Assistance	81.RD	343861	25,913			9,028,174
Other Assistance	81.RD	344131	13,552			9,028,174
Other Assistance	81.RD	366350	38,131			9,028,174
Other Assistance	81.RD	372874	46,979			9,028,174
Other Assistance	81.RD	374705	52,010			9,028,174
Other Assistance	81.RD	391076	3,552			9,028,174
Other Assistance	81.RD	400009824	21,716			9,028,174
Other Assistance	81.RD	4000101438	15,167			9,028,174
Other Assistance	81.RD	4000133430	81,810			9,028,174
Other Assistance	81.RD	4000156549	2,869			9,028,174
Other Assistance	81.RD	4000166476	57,176			9,028,174
Other Assistance	81.RD	4000166590	243,534			9,028,174
Other Assistance	81.RD	4000167926	59,833			9,028,174
Other Assistance	81.RD	4000168238	2,134			9,028,174
Other Assistance	81.RD	4000173461	2,033			9,028,174
Other Assistance	81.RD	4000176791	123,211			9,028,174
Other Assistance	81.RD	4000177539	40,210			9,028,174
Other Assistance	81.RD	4000177567	81,802			9,028,174
Other Assistance	81.RD	4000179666	21,318			9,028,174
Other Assistance	81.RD	4000180542	159,244			9,028,174
Other Assistance	81.RD	4000184356	6,613			9,028,174
Other Assistance	81.RD	451975	31,947			9,028,174
Other Assistance	81.RD	462102	4,659			9,028,174
Other Assistance	81.RD	463281	16,360			9,028,174
Other Assistance	81.RD	501927	53,058			9,028,174
Other Assistance	81.RD	517967	317,468			9,028,174
Other Assistance	81.RD	529011	19,652			9,028,174
Other Assistance	81.RD	531207	62,671			9,028,174
Other Assistance	81.RD	534354	263,254			9,028,174
Other Assistance	81.RD	555928	7,277			9,028,174
Other Assistance	81.RD	577306	58,591			9,028,174
Other Assistance	81.RD	598999	24,114			9,028,174
Other Assistance	81.RD	657670	30,933			9,028,174
Other Assistance	81.RD	658596	105,945			9,028,174
Other Assistance	81.RD	660584	12,565			9,028,174
Other Assistance	81.RD	662182	249,201			9,028,174
Other Assistance	81.RD	673401	301,180			9,028,174
Other Assistance	81.RD	7546382	40,905			9,028,174
Other Assistance	81.RD	AT-73245	1,976			9,028,174
Other Assistance	81.RD	B633200	96,809			9,028,174
Other Assistance	81.RD	B639666	41,207			9,028,174
Other Assistance	81.RD	B643089	51,525			9,028,174
Other Assistance	81.RD	B645238	21,014			9,028,174
Other Assistance	81.RD	B646703	6,296			9,028,174
Other Assistance	81.RD	CONTRACT NO. 478249	81,670			9,028,174
Other Assistance	81.RD	CONTRACT NUMBER 516245	4,591			9,028,174
Other Assistance	81.RD	CONTRACT NUMBER 556357	15,719			9,028,174
Other Assistance	81.RD	Grain Boundary Diffusion in Electronic and Structural Materials-DE-FG02-01ER45871-200297	183,177			9,028,174
Other Assistance	81.RD	Interagency Personnel Act Agreement (IPA)- Cristiana Stan-205167	72,365			9,028,174
Other Assistance	81.RD	NO. B641956	50,000			9,028,174
Other Assistance	81.RD	Nuclear Physics-JSA 07-C0317101; subcontract #				
Other Assistance	81.RD	10C0418300	195,096			9,028,174
Other Assistance	81.RD	PO #13-P1214	8,313			9,028,174
Other Assistance	81.RD	PO #1A-69962	118,056			9,028,174
Other Assistance	81.RD	PO #2207841	34,891			9,028,174
Other Assistance	81.RD	PO 2048607	198,779			9,028,174
Other Assistance	81.RD	PO 2159549 - Revision #2	77,888			9,028,174
Other Assistance	81.RD	PO Z1-D0847	3,830			9,028,174
Other Assistance	81.RD	PO# 658595	1,568			9,028,174
Other Assistance	81.RD	PO1983653	19,873			9,028,174
Other Assistance	81.RD	RELEASE NO. 1; MAS AGMT 178370	13,890			9,028,174
Other Assistance	81.RD	SRRA162682	96,424			9,028,174
Other Assistance	81.RD	SUB-2020-10058	10,220			9,028,174
Other Assistance	81.RD	SUB-2021-10529	996			9,028,174
Other Assistance	81.RD	SUB-2021-10533	770			9,028,174
Pass-Through From Alliance for Sustainable Energy Limited Liability Corporation	81.RD	SUB-2020-10065		7,100		9,028,174
Pass-Through From AquaQuant Laboratories	81.RD	AT-79329		49,713		9,028,174
Pass-Through From Argonne National Laboratory	81.RD	Synthesis and Characterization Topological Materials-DE-AC02-06CH11357-205210;NO. 0F- 60179		48,874		9,028,174
Pass-Through From Battelle Energy Alliance	81.RD	222135		20		9,028,174
Pass-Through From Battelle Energy Alliance	81.RD	NO.219717		90,068		9,028,174
Pass-Through From Battelle Energy Alliance, Limited Liability Company	81.RD	A study of high-performing and coking resistant electrocatalyst for non-oxidative aromatization of natural gas aromatization of natural gas-DE-AC07-05ID14517- 205528;245368		24,849		9,028,174
Pass-Through From Battelle Savannah River Alliance Limited Liability Corporation	81.RD	TOA 0000464145		213,033		9,028,174

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Battelle Savannah River Alliance Limited Liability Corporation	81.RD	TOA NUMBER: 0000512925		5,153		9,028,174
Pass-Through From Bechtel Marine Propulsion	81.RD	PURCHASE ORDER 129409;418531-19337		65,882	32,816	9,028,174
Pass-Through From BEM Controls Limited Liability Corporation	81.RD	AT-62688		100,589		9,028,174
Pass-Through From Consolidated Nuclear Security, Limited Liability Company	81.RD	4300162656		194,174		9,028,174
Pass-Through From Consolidated Nuclear Security, Limited Liability Company	81.RD	4300168021		57,309		9,028,174
Pass-Through From Delta Products Corporation	81.RD	AT-52196		141,729		9,028,174
Pass-Through From From Energy Limited Liability Corporation	81.RD	AT-56801		237,614		9,028,174
Pass-Through From General Electric Global Research	81.RD	401107732		711		9,028,174
Pass-Through From Goldfinch Sensor Technologies and Analytics Limited Liability Corporation	81.RD	AT-63788		131,563		9,028,174
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000302395		4,968		9,028,174
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000313170		1,322		9,028,174
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000336925		25,636		9,028,174
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000342822		27,025		9,028,174
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000344544		70,446		9,028,174
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000385234		1,594		9,028,174
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000391376		28,973		9,028,174
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000294511		82,426		9,028,174
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000337375		143,667		9,028,174
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000338349		41,367		9,028,174
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000384079		50,686		9,028,174
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	PO# N000381254		52,484		9,028,174
Pass-Through From Intelligent Fiber-Optic Systems	81.RD	AT-60308		12,814		9,028,174
Pass-Through From Iowa State University	81.RD	SC-19-498		56,601		9,028,174
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	16-C0252		24,043		9,028,174
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	20-D0233		37,310		9,028,174
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	20-D0982		38,110		9,028,174
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	21-D0108		39,827		9,028,174
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	21-D0495		9,429		9,028,174
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	JSA-21-C0468 / 21-C0468		29,039		9,028,174
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	JSA-21-C0468 / 21-D0552		9,314		9,028,174
Pass-Through From Leland Stanford Junior University	81.RD	207616		7,761		9,028,174
Pass-Through From Nanohmics Incorporated	81.RD	Nanohmics_Zebarjadi_EN-ECE		64,883		9,028,174
Pass-Through From National Technology & Engineering Solutions of Sandia, Limited Liability Company	81.RD	NA-22 Project: Anomaly Detection and Surety for Safeguards Data-DE-NA0003525-204776;PO# 2017098		87,362		9,028,174
Pass-Through From National Technology & Engineering Solutions of Sandia, Limited Liability Company	81.RD	Novel Hypersonic Vehicle Maneuvers Via Reinforcement Learning Techniques-205488;PO # 2236415		8,955		9,028,174
Pass-Through From Navarro Research & Engineering	81.RD	LMCP5739		49,119		9,028,174
Pass-Through From Oak Ridge Associated Universities	81.RD	Intelligence Community Postdoctoral Research Fellowship Program for Joseph Shaheen-Not Provided-204922		25,428		9,028,174
Pass-Through From REMADE Institute	81.RD	SA-19-25		158,422		9,028,174
Pass-Through From Triad National Security Limited Liability Corporation	81.RD	537299		561		9,028,174
Pass-Through From Triad National Security, Limited Liability Company	81.RD	520126		151,340		9,028,174
Pass-Through From UChicago Argonne Limited Liability Corporation	81.RD	0F-60207		40,457		9,028,174
Pass-Through From UChicago Argonne Limited Liability Corporation	81.RD	8F-30034		162,111		9,028,174
Pass-Through From United Technologies Research Center	81.RD	NO. 1240814		340,819		9,028,174
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Development Support for POLARIS Transportation System Model-DE-AC02-06CH11357-204042;7F-30006		13,145		9,028,174

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Simulation-based Optimization for Optimal Power Line Hardening-DE-AC02-06CH11357-204788;9F-60157		13,221		9,028,174
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Topological properties in intercalated transition metal dichalcogenides-DE-AC02-06CH11357-205514;NO. 1F-60364		21,889		9,028,174
Pass-Through From University of Houston	81.RD	No. R-18-0073		104,736		9,028,174
Pass-Through From University of Kentucky	81.RD	3200003079-20-154		383,965		9,028,174
Pass-Through From University of North Texas	81.RD	A study of nanomaterials surface functionalization and characterization-40000183578-205430;GF40174-1		1,222		9,028,174
Pass-Through From University of Texas at San Antonio	81.RD	CyManII-205390		357,198		9,028,174
Pass-Through From UT-Battelle Limited Liability Corporation	81.RD	4000170832		65,563		9,028,174
Pass-Through From UT-Battelle Limited Liability Corporation	81.RD	4000175567		49,185		9,028,174
Pass-Through From West Virginia University	81.RD	20-938-VT		3,911		9,028,174
Pass-Through From Westinghouse Electric Company, Limited Liability Company	81.RD	PO 4500775633				9,028,174
Total Research and Development				272,321		
			33,416,106	11,221,904	4,736,337	
Total U.S. DEPARTMENT OF ENERGY			41,028,520	11,346,194	11,296,432	
U.S. DEPARTMENT OF EDUCATION						
Non-Stimulus:						
Adult Education - Basic Grants to States	84.002		12,627,696		8,380,903	12,627,696
Title I Grants to Local Educational Agencies	84.010		253,438,884		251,122,195	253,438,884
Migrant Education State Grant Program (Basic State Formula Grants)	84.011		665,621		418,899	665,621
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		795,047		393,701	795,047
Higher Education Institutional Aid	84.031		13,191,476			13,191,476
Career and Technical Education -- Basic Grants to States	84.048		30,341,446		23,765,632	30,341,446
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		65,759,947		1,111,481	65,759,947
Rehabilitation Long-Term Training	84.129		556,139			556,139
National Institute on Disability and Rehabilitation Research	84.133		4,302			4,302
Migrant Education Coordination Program	84.144		95,277		34,209	95,277
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		675,124			675,124
Special Education-Grants for Infants and Families	84.181		10,396,690		9,688,937	10,396,690
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184		1,489,204		413,327	1,489,204
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		539,852			539,852
Education for Homeless Children and Youth	84.196	885-86606-S196A180048/885-86606-196A190048	1,450,210		1,198,264	1,450,210
Graduate Assistance in Areas of National Need	84.200		6,037			388,512
Rehabilitation Services Demonstration and Training Programs	84.235		411,535		93,549	411,535
Innovative Rehabilitation Training	84.263		67,559			135,118
Pass-Through From Griffin Hammis Associates Limited Liability Corporation	84.263	GRIFFIN HAMMIS		67,559		135,118
Rehabilitation Training Technical Assistance Centers	84.264		426,275			609,758
Pass-Through From University of Wisconsin-Madison	84.264	1168		6,250		609,758
Pass-Through From University of Wisconsin-Madison	84.264	AGREEMENT# 000001062		129,083		609,758
Pass-Through From University of Wisconsin-Stout	84.264	144-339099		48,150		609,758
Twenty-First Century Community Learning Centers	84.287		12,702,843		11,044,033	12,702,843
Education Research, Development and Dissemination	84.305		264,731		56,919	5,182,146
Special Education - State Personnel Development	84.323		1,274,272		603,017	1,274,272
Research in Special Education	84.324		283,141			1,254,546
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		2,020,118		52,491	2,991,261
Pass-Through From East Carolina University	84.325			72,027		2,991,261
Pass-Through From Vanderbilt University	84.325	3116-018447		31,109		2,991,261
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326					
Pass-Through From Helen Keller National Center	84.326	HELEN KELLER NATIONAL CTR		160,062		512,966
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		2,843,319		2,742,296	2,938,200
Child Care Access Means Parents in School	84.335		406,186			507,275
Teacher Quality Partnership Grants	84.336		87,968			162,697
Rural Education	84.358		1,684,249		1,577,349	1,684,249
English Language Acquisition State Grants	84.365		13,370,193		12,502,025	13,370,193
Supporting Effective Instruction State Grants, Title II, Part A.	84.367		35,359,293		33,628,232	35,359,293
Grants for State Assessments	84.369		3,718,938			3,718,938
Statewide Longitudinal Data Systems	84.372		279,807			279,807
School Improvement Grants	84.377		5,075,531		5,072,503	5,075,531
Strengthening Minority-Serving Institutions	84.382		280,676			280,676
Education Innovation and Research (formerly Investing in Innovation (I3) Fund)	84.411					
Pass-Through From National Writing Project	84.411			94,598		1,031,001
Supporting Effective Educator Development Program	84.423		6,293,673		1,253,005	6,293,673

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Student Support and Academic Enrichment Program	84.424		17,509,251		17,077,783	17,509,251
Other Assistance	84.U01	Aspiring Special Education Leaders Academy (ASELA)-872-APE60203-H027A200107-205309	158,193			200,181
Other Assistance	84.U02	P016A180027	41,988			200,181
Total Non-Stimulus			496,592,691	608,838	382,230,750	
Stimulus:						
Stimulus (CARES):						
Governor's Emergency Education Relief Fund	84.425C	COVID-19, 84.425C	30,502,588		12,234,847	30,505,087
Elementary and Secondary School Emergency Relief Fund	84.425D	COVID-19, 84.425D	106,560,756		102,564,663	106,560,756
HEERF Student Aid Portion	84.425E	COVID-19, 84.425E	112,406,054			127,481,103
HEERF Institutional Portion	84.425F	COVID-19, 84.425F	142,277,584			217,561,471
HEERF Minority Serving Institutions (MSIs)	84.425L	COVID-19, 84.425L	183,991			183,991
HEERF Strengthening Institutions Program (SIP)	84.425M	COVID-19, 84.425M	2,463,598			2,664,505
HEERF Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant	84.425N	COVID-19, 84.425N	112,949			112,949
Total Stimulus (CARES)			394,507,520	0	114,799,510	
Stimulus (ARP):						
HEERF Student Aid Portion	84.425E	COVID-19, 84.425E	15,075,049			127,481,103
HEERF Institutional Portion	84.425F	COVID-19, 84.425F	75,283,887			217,561,471
HEERF Historically Black Colleges and Universities (HBCUs)	84.425J	COVID-19, 84.425J	44,034,594			44,034,594
HEERF Strengthening Institutions Program (SIP)	84.425M	COVID-19, 84.425M	200,907			2,664,505
Total Stimulus (ARP)			134,594,437	0	0	
Total Stimulus (CARES and ARP):			529,101,957	0	114,799,510	
Total Excluding Clusters Identified Below:			1,025,694,648	608,838	497,030,260	
Special Education Cluster (IDEA):						
Special Education Grants to States	84.027		282,511,164		251,658,891	282,511,164
Special Education Preschool Grants	84.173		8,911,750		6,977,368	8,911,750
Total Special Education Cluster (IDEA)			291,422,914	0	258,636,259	291,422,914
Student Financial Assistance Programs:						
Federal Supplemental Educational Opportunity Grants	84.007		15,207,828			15,207,828
Federal Work-Study Program	84.033		9,894,561			9,894,561
Federal Perkins Loan - Federal Capital Contributions	84.038		29,539,805			29,539,805
Federal Pell Grant Program	84.063		388,914,308			388,914,308
Federal Direct Student Loans	84.268		1,158,648,087			1,158,648,087
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		294,259			294,259
Postsecondary Education Scholarships for Veteran's Dependents	84.408		5,971			5,971
Total Student Financial Assistance Programs			1,602,504,819	0	0	1,602,504,819
Trio Cluster:						
TRIO Student Support Services	84.042		6,008,607		356,136	6,008,607
TRIO Talent Search	84.044		1,984,492			1,984,492
TRIO Upward Bound	84.047		5,103,637		313,495	5,103,637
TRIO Educational Opportunity Centers	84.066		470,826			470,826
Total Trio Cluster			13,567,562	0	669,631	13,567,562
Research and Development:						
Non-Stimulus:						
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		20,295			20,295
Career and Technical Education -- National Programs	84.051		184,745		184,745	184,745
Graduate Assistance in Areas of National Need	84.200		382,475			388,512
Javits Gifted and Talented Students Education	84.206		768,546			797,464
Pass-Through From University of Connecticut	84.206	374654		28,918		797,464
Education Research, Development and Dissemination	84.305		4,449,025		1,017,879	5,182,146
Pass-Through From American Institutes for Research	84.305			51,836		5,182,146
Pass-Through From Arizona State University	84.305			3,424		5,182,146
Pass-Through From Children's Hospital of Philadelphia	84.305	3272540624 PO#20090887 RSUB		67,215		5,182,146
Pass-Through From Curators of the University of Missouri	84.305			54,241		5,182,146
Pass-Through From Northwestern University	84.305			4,913		5,182,146
Pass-Through From University of Connecticut	84.305			51,230		5,182,146
Pass-Through From University of Denver	84.305			37,884		5,182,146
Pass-Through From University of Illinois	84.305			22,128		5,182,146
Pass-Through From University of Maryland College Park	84.305	38670-Z2110001/R305A160280		43,239		5,182,146
Pass-Through From University of Missouri	84.305			57,829		5,182,146
Pass-Through From University of Nebraska	84.305	SUBAWARD: 24-1714-0182-003		43,789		5,182,146
Pass-Through From University of North Carolina at Chapel Hill	84.305			17,371		5,182,146
Pass-Through From University of Texas Health Science Center at Houston	84.305			3,090		5,182,146
Pass-Through From University of Wisconsin	84.305	138		10,201		5,182,146
Research in Special Education	84.324		797,676		88,106	1,254,546
Pass-Through From Duquesne University	84.324	G1500085		152,260		1,254,546
Pass-Through From University of Maryland	84.324	97694-Z2033201		21,469		1,254,546
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		868,007			2,991,261
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		352,904			512,966
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327		1,072,076			1,072,076

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334					2,938,200
Pass-Through From Saint Louis University	84.334			94,881		2,938,200
Child Care Access Means Parents in School	84.335		101,089		100,486	507,275
Teacher Quality Partnership Grants	84.336					162,697
Pass-Through From University of Illinois	84.336			74,729		162,697
TRIO-Dissemination Partnership Grants	84.344					50,886
Pass-Through From University of Hawaii	84.344			50,886		50,886
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411		803,581			1,031,001
Pass-Through From Old Dominion University Research Foundation	84.411			132,822		1,031,001
Other Assistance	84.RD	Accessible Instructional Materials of Virginia (AIM-VA) FY-21-872-APE61178-H027A200107-205312	382,441			495,413
Pass-Through From American Institutes for Research in the Behavioral Sciences	84.RD	Development of machine learning methodology for estimating, predicting and informing preparedness of students-ED-IES-12-D-0002-204769;PO 0430401417		112,972		495,413
Total Research and Development Non-Stimulus			10,182,860	1,137,327	1,391,216	
Stimulus:						
Stimulus (CARES):						
Governor's Emergency Education Relief Fund	84.425C	COVID-19	2,499			30,505,087
Total Research and Development Stimulus (CARES)			2,499	0	0	
Total Research and Development			10,185,359	1,137,327	1,391,216	
Total U.S. DEPARTMENT OF EDUCATION			2,943,375,302	1,746,165	757,727,366	
BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FUND						
Non-Stimulus:						
Other Assistance	85.U01	Emergency Preparedness for Facility Managers-PO-730-0000418504-209681	1,749			150,719
Other Assistance	85.U02	Facilities Management Environmental Health and Safety Issues-PO-19-PO-7300000418504-209676	67			150,719
Other Assistance	85.U03	Facilities Management Project Management Training-AGREEMENT SIGNED IN 2019-209679	3,150			150,719
Other Assistance	85.U04	Mason Conservation Education Program Faculty Funding-19-PO-353-419673-204970	142,230			150,719
Other Assistance	85.U05	Mason Conservation Education Program Faculty Start Up-19-PO-353-0000424917-204971	168			150,719
Other Assistance	85.U06	Quality Facility Management Training-PO-19-PO-730-0000418504-209677	3,355			150,719
Total Non-Stimulus			150,719	0	0	
Total Excluding Clusters Identified Below:			150,719	0	0	
Research and Development:						
Non-Stimulus:						
MCC Foreign Assistance for Overseas Programs	85.002		107,038			107,038
Total Research and Development			107,038	0	0	
Total BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FUND			257,757	0	0	
CONSUMER PRODUCT SAFETY COMMISSION						
Non-Stimulus:						
Virginia Graeme Baker Pool and Spa Safety	87.002		80,565			80,565
Total Non-Stimulus			80,565	0	0	
Total Excluding Clusters Identified Below:			80,565	0	0	
Total CONSUMER PRODUCT SAFETY COMMISSION			80,565	0	0	
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION						
Non-Stimulus:						
National Historical Publications and Records Grants	89.003		85,792			819,401
Total Non-Stimulus			85,792	0	0	
Total Excluding Clusters Identified Below:			85,792	0	0	
Research and Development:						
Non-Stimulus:						
National Historical Publications and Records Grants	89.003		680,139			819,401
Pass-Through From Cumberland University	89.003			24,264		819,401
Pass-Through From State University of New York at Old Westbury	89.003			14,627		819,401
Pass-Through From Trustees of Princeton University	89.003			14,579		819,401
Total Research and Development			680,139	53,470	0	
Total NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			765,931	53,470	0	
UNITED STATES AGENCY FOR GLOBAL MEDIA, BBG						
Non-Stimulus:						

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Help America Vote Act Requirements Payments Total Non-Stimulus	90.401		3,298,445 3,298,445	0 0	0	11,186,154
Stimulus: Stimulus (CARES): Help America Vote Act Requirements Payments	90.401	COVID-19 COVID-19, 2020 HAVA CARES Act Grant-	560,539			11,186,154
Help America Vote Act Requirements Payments Total Stimulus (CARES) Total Excluding Clusters Identified Below:	90.401	VA20101CARES	7,327,170 7,887,709 11,186,154	0 0 0	7,327,170 7,327,170 7,327,170	11,186,154
Total UNITED STATES AGENCY FOR GLOBAL MEDIA, BBG			11,186,154	0	7,327,170	
U.S. INSTITUTE OF PEACE Non-Stimulus: Priority Grant Competition Total Non-Stimulus	91.005		33,270 33,270	0 0	0	33,270
Total U.S. INSTITUTE OF PEACE			33,270	0	0	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Non-Stimulus: Medical Reserve Corps Small Grant Program Pass-Through From National Association of County and City Health Officials	93.008 93.008			4,599		53,465
Pass-Through From National Association of County and City Health Officials	93.008	MRC 20-0168, MRC 20-0969, MRC 20-0257, MRC COVID 20-1520, MRC 21-0160		48,866		53,465
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		91,310		91,310	91,310
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		339,564		339,564	542,914
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		514,931		514,931	514,931
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		579,856		295,134	991,195
National Family Caregiver Support, Title III, Part E	93.052		3,101,298		3,004,374	4,886,600
Training in General, Pediatric, and Public Health Dentistry	93.059		203,607			203,607
Global AIDS	93.067					
Pass-Through From Republic of Rwanda, Minister of Health	93.067			29,631		29,631
Public Health Emergency Preparedness	93.069		13,962,594		256,204	13,962,594
Environmental Public Health and Emergency Response	93.070		357,075			357,075
Medicare Enrollment Assistance Program	93.071		676,091		618,285	676,091
Lifespan Respite Care Program	93.072		66,644			66,644
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		358,482		147,867	433,107
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		3,799,062		1,603,099	4,473,523
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		96,357			96,357
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		53,578			114,410
Pass-Through From Children's Hospital of Philadelphia	93.080	GRT-00000783/PO/20224727		18,910		114,410
Guardianship Assistance	93.090		168,918		159,972	168,918
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		1,041,079			1,041,079
Health Profession Opportunity Grants	93.093					
Pass-Through From Goodwill Industries of the Valleys	93.093			125,227		125,227
Food and Drug Administration Research	93.103		1,635,211			2,401,984
Pass-Through From Association of Food and Drug Officials	93.103	G-ST-1710-01211, G-1910-02136, G-1910-02187, G-ME-2004-02386, , G-SP-1810-06950, G-T-1909-07296, G-SP-1910-08286, G-MP-2010-09112, G-SP-1910-08158		40,103		2,401,984
Pass-Through From National Association of County and City Health Officials	93.103	2020-010902, 2020-010901, 2020-012104, 5U50FD005933, 2020-012108, 2019-012902, 2020-012105, 2020-012207		103,342		2,401,984
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		1,297,918		1,250,169	1,297,918
Area Health Education Centers	93.107		1,092,393		413,462	1,092,393
Maternal and Child Health Federal Consolidated Programs	93.110		827,305		660,376	14,621,569
Pass-Through From American College of OB/GYN	93.110	AIM		3,931		14,621,569
Pass-Through From Ferre Institute, Incorporated	93.110			6,709		14,621,569
Pass-Through From Health Research, Incorporated	93.110			3,243		14,621,569
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.110			12,670,929		14,621,569
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		1,200,373		148,780	1,200,373
Nurse Anesthetist Traineeship	93.124		70,378			70,378
Emergency Medical Services for Children	93.127		20,349			20,349
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		205,303			205,303
Injury Prevention and Control Research and State and Community Based Programs	93.136		3,790,339		531,456	5,880,505

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Community Programs to Improve Minority Health Grant Program	93.137		17,231			17,231
HIV-Related Training and Technical Assistance	93.145					
Pass-Through From University of Pittsburgh	93.145	CNVA00050178 (132978-5)		29,349		525,981
Pass-Through From University of Pittsburgh	93.145	CNVA00050178 (134540-5)		196,052		525,981
Projects for Assistance in Transition from Homelessness (PATH)	93.150		332,798		273,868	332,798
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		2,386			280,825
Grants to States for Loan Repayment	93.165		500,000			500,000
Research Related to Deafness and Communication Disorders	93.173		18,919			1,803,020
Graduate Psychology Education	93.191		602,631			602,631
Childhood Lead Poisoning Prevention Projects, State and Local						
Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		314,526			314,526
Telehealth Programs	93.211		6,344			805,924
Research and Training in Complementary and Integrative Health	93.213		8,015			958,794
Family Planning Services	93.217		3,972,395		824,302	3,972,395
Traumatic Brain Injury State Demonstration Grant Program	93.234		294,951		150,000	294,951
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		859,109		169,897	859,109
Grants to States to Support Oral Health Workforce Activities	93.236		312,236		140,766	312,236
State Rural Hospital Flexibility Program	93.241		441,043		267,419	441,043
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		5,423,553		4,025,433	5,928,458
Pass-Through From Hampton Newport News Community Services Board	93.243	1H79TI081539-01		83,988		5,928,458
Pass-Through From Piedmont Community Services	93.243			5,618		5,928,458
Advanced Nursing Education Workforce Grant Program	93.247		213,384			213,384
Early Hearing Detection and Intervention	93.251		101,237			101,237
Occupational Safety and Health Program	93.262					
Pass-Through From University of Kentucky	93.262			8,408		1,352,959
Immunization Cooperative Agreements	93.268		88,556,775		496,219	98,074,145
Viral Hepatitis Prevention and Control	93.270		221,503			221,503
Drug-Free Communities Support Program Grants	93.276		118,450			121,840
Pass-Through From Blue Ridge Behavioral Healthcare	93.276			2,403		121,840
Pass-Through From Piedmont Community Services	93.276			987		121,840
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		24,333			24,333
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		13,288			5,140,877
State Partnership Grant Program to Improve Minority Health	93.296		52,509			52,509
Teenage Pregnancy Prevention Program	93.297		1,559,326		350,872	1,640,308
Small Rural Hospital Improvement Grant Program	93.301		246,099		210,068	246,099
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305		122,134		25,758	122,134
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		72,214			72,214
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		702,827		31,250	702,827
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		2,685,016			50,482,811
State Health Insurance Assistance Program	93.324		1,110,414		855,513	1,110,414
Paralysis Resource Center	93.325		2,794			2,794
The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93.334		1,504			1,504
Behavioral Risk Factor Surveillance System	93.336		160,192			160,192
Nurse Education, Practice Quality and Retention Grants	93.359		2,278,557		151,296	2,355,517
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366		289,465		18,327	289,465
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		478,099			478,099
ACL Independent Living State Grants	93.369		460,216		204,622	460,216
National and State Tobacco Control Program	93.387		1,245,170		123,570	1,245,170
Cancer Cause and Prevention Research	93.393					
Pass-Through From Beckman Research Institute of the City of Hope	93.393			5,848		11,460,711
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421					
Pass-Through From Association of University Centers on Disabilities	93.421	49-21-8814		70,376		273,433
Pass-Through From Association of University Centers on Disabilities	93.421	AUCD		6,001		273,433
Pass-Through From National Association of County and City Health Officials	93.421	2020-032302, 2020-030302, 2020-100316, 2020-121601		120,679	1,814	273,433
NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424					

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From National Association of County and City Health Officials	93.424	2018-082702		2,681		2,681
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		1,927,694		1,362,129	1,927,694
Every Student Succeeds Act/Preschool Development Grants	93.434		6,901,102		4,563,017	6,950,791
Pass-Through From Virginia Early Childhood Foundation	93.434	DOE86525 and DOE86527		49,689		6,950,791
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435		1,842,501		566,017	1,842,501
Food Safety and Security Monitoring Project	93.448		253,982			253,982
ACL Assistive Technology	93.464		601,069		191,000	601,069
Assistive Technology Alternative Financing Program	93.469		1,641,716			1,641,716
Pregnancy Assistance Fund Program	93.500		88,670			88,670
MaryLee Allen Promoting Safe and Stable Families Program	93.556		6,319,558		5,303,523	6,319,558
Temporary Assistance for Needy Families	93.558		158,930,960		109,958,246	158,983,782
Child Support Enforcement	93.563		57,703,395		379,399	57,703,395
Child Support Enforcement Research	93.564		338,084		113,109	338,084
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		7,302,070		6,102,753	7,539,716
Low-Income Home Energy Assistance	93.568		94,833,203		13,721,088	98,597,143
Community Services Block Grant	93.569		11,636,987		11,129,860	17,778,821
Refugee and Entrant Assistance Discretionary Grants	93.576		44,324		37,736	44,324
State Court Improvement Program	93.586		740,193			740,193
Community-Based Child Abuse Prevention Grants	93.590		774,995		684,280	805,569
Grants to States for Access and Visitation Programs	93.597		99,156		99,112	99,156
Chafee Education and Training Vouchers Program (ETV)	93.599		440,417		409,019	448,364
Adoption and Legal Guardianship Incentive Payments	93.603		1,038,392		903,612	1,038,392
Developmental Disabilities Basic Support and Advocacy Grants	93.630		1,402,827			1,402,827
Children's Justice Grants to States	93.643		301,358			301,358
Stephanie Tubbs Jones Child Welfare Services Program	93.645		5,705,637		5,595,001	5,779,137
Foster Care Title IV-E	93.658		71,025,131		66,993,357	71,025,131
Adoption Assistance	93.659		78,397,458		75,293,320	78,397,458
Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	93.664		1,599,742			1,599,742
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		3,299,529		3,126,325	3,299,529
Social Services Block Grant	93.667		57,395,087		52,302,612	57,395,087
Child Abuse and Neglect State Grants	93.669		2,035,815		267,572	2,035,815
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		3,987,904		3,796,471	4,627,434
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		1,674,945		1,509,122	1,681,038
Mental and Behavioral Health Education and Training Grants	93.732		696,165		15,695	819,900
State Public Health Approaches for Ensuring Qitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	93.735		49,388			49,388
Elder Abuse Prevention Interventions Program	93.747		189,246		74,739	189,246
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761		59,978		7,150	59,978
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	93.763		3,854			238,282
Children's Health Insurance Program	93.767		304,491,561		970,706	325,547,754
Pass-Through From Virginia Healthcare Foundation	93.767	CMS-1Y1-001-063129, VAHCFFC_10.02.2019		86,982		325,547,754
Opioid STR	93.788		27,671,857		22,842,484	27,728,679
Money Follows the Person Rebalancing Demonstration	93.791		3,279,099			3,279,099
Organized Approaches to Increase Colorectal Cancer Screening National Organizations for Chronic Disease Prevention and Health Promotion?	93.800		123,358		114,660	123,358
Pass-Through From The Health Wagon	93.809	NU58DP006510-03		13,000		13,000
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		224,087		221,561	224,087
Cardiovascular Diseases Research	93.837		140,170			37,781,543
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		56,389			27,912,071
Biomedical Research and Research Training	93.859		1,858			32,656,850
Maternal, Infant and Early Childhood Home Visiting Grant	93.870		7,282,735		6,001,889	7,297,418
Pass-Through From University of Kansas Center for Research, Incorporated	93.870	FY2021-054		14,683		7,297,418
Medical Library Assistance	93.879		6,198			761,560
Pass-Through From State of Maryland	93.879			3,920		761,560
Grants for Primary Care Training and Enhancement	93.884		264,393			264,393
National Bioterrorism Hospital Preparedness Program	93.889		6,847,939		6,431,318	9,339,709
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		3,003,749		1,187,903	3,003,749
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		2,669			71,156
Pass-Through From The Health Wagon	93.912	417-20-007		30,401		71,156
Pass-Through From Virginia Rural Health Association	93.912			19,159		71,156
Grants to States for Operation of State Offices of Rural Health	93.913		140,844		15,897	140,844

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
HIV Care Formula Grants	93.917		36,638,790		9,874,121	36,981,231
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		887,513			1,057,804
Healthy Start Initiative	93.926		934,125		556,785	934,125
HIV Prevention Activities Health Department Based	93.940		8,089,758		2,674,652	8,089,758
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		791,070		165,491	791,070
Assistance Programs for Chronic Disease Prevention and Control	93.945		414,983		117,184	414,983
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		246,774			251,023
Block Grants for Community Mental Health Services	93.958		16,907,454		15,436,983	16,907,454
Block Grants for Prevention and Treatment of Substance Abuse	93.959		41,949,318		37,888,272	41,949,318
PPHF Geriatric Education Centers	93.969		46,748		35,616	1,089,231
Pass-Through From University of New Mexico	93.969			221,977		1,089,231
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		1,771,136		5,998	1,771,136
Mental Health Disaster Assistance and Emergency Mental Health	93.982		792,819		316,885	792,819
International Research and Research Training	93.989					
Pass-Through From The Aga Khan University	93.989			37,088		258,865
Preventive Health and Health Services Block Grant	93.991		2,970,137		570,474	2,970,137
Maternal and Child Health Services Block Grant to the States	93.994		12,169,820		2,317,253	12,169,820
Other Assistance	93.U01	CDC Vital Statistics Program 200-2012-50846	277,355			804,043
		FDA Mammography Machine				
Other Assistance	93.U02	HHSF223201210123C	180,733			804,043
Other Assistance	93.U03	HHSF223201710157C	12,292			804,043
Other Assistance	93.U04	HHSF223201810107C(P00003)	133,961			804,043
		NIMH Neuropathology Project				
Other Assistance	93.U05	HHSN271201600668P	193,813			804,043
		WMC-SP Project: COVID-19 Emergency Response for Suicide Prevention-205394				
Pass-Through From Valley Health System	93.U06			5,889		804,043
Total Non-Stimulus			1,209,599,695	14,070,668	490,607,373	
Stimulus:						
Stimulus (CARES):						
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	COVID-19	203,350		203,350	542,914
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	COVID-19	379,504		193,288	991,195
National Family Caregiver Support, Title III, Part E	93.052	COVID-19	1,785,302		1,785,302	4,886,600
Injury Prevention and Control Research and State and Community Based Programs	93.136	COVID-19	90,132		2,981	5,880,505
Immunization Cooperative Agreements	93.268	COVID-19	9,517,370		242,510	98,074,145
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19	47,797,795		21,300	50,482,811
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19	6,330,331			6,330,331
Nurse Education, Practice Quality and Retention Grants	93.359	COVID-19	76,960			2,355,517
Provider Relief Fund	93.498	COVID-19	41,996,060			41,996,060
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	COVID-19	237,646		237,646	7,539,716
Low-Income Home Energy Assistance	93.568	COVID-19	3,763,940			98,597,143
Community Services Block Grant	93.569	COVID-19	6,091,834		6,084,508	17,778,821
Pass-Through From Orange County, Virginia	93.569	COVID-19		50,000		17,778,821
Chafee Education and Training Vouchers Program (ETV)	93.599	COVID-19	7,947		7,947	448,364
Stephanie Tubbs Jones Child Welfare Services Program	93.645	COVID-19	73,500			5,779,137
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	COVID-19	639,530		606,123	4,627,434
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	COVID-19	6,093		6,093	1,681,038
Children's Health Insurance Program	93.767	COVID-19	20,969,211			325,547,754
National Bioterrorism Hospital Preparedness Program	93.889	COVID-19	2,491,770		2,491,770	9,339,709
HIV Care Formula Grants	93.917	COVID-19	342,441		204,527	36,981,231
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946					
Pass-Through From Council of State and Territorial Epidemiologists	93.946	COVID-19, NU38OT000297-03-00		4,249		251,023
Total Stimulus (CARES)			142,800,716	54,249	12,087,345	
Total Excluding Clusters Identified Below:			1,352,400,411	14,124,917	502,694,718	
Aging Cluster:						
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		13,365,067		12,402,427	13,365,067
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		21,900,107		21,767,902	21,900,107
Nutrition Services Incentive Program	93.053		1,368,717		1,368,717	1,368,717
Total Aging Cluster			36,633,891	0	35,539,046	36,633,891
CCDF Cluster:						

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Child Care and Development Block Grant	93.575		234,693,548		142,237,927	234,693,548
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		56,487,692		7,492,508	56,487,692
Total CCDF Cluster			291,181,240	0	149,730,435	291,181,240
Head Start Cluster:						
Head Start	93.600		116,374		36,402	116,374
Total Head Start Cluster			116,374	0	36,402	116,374
Medicaid Cluster:						
State Medicaid Fraud Control Units	93.775		8,823,138			8,823,138
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		6,778,453			6,778,453
Medical Assistance Program	93.778		10,657,985,024		84,078,926	10,657,985,024
Total Medicaid Cluster			10,673,586,615	0	84,078,926	10,673,586,615
Student Financial Assistance Programs:						
Nurse Faculty Loan Program (NFLP)	93.264		684,999			684,999
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		1,420,287			1,420,287
Nursing Student Loans	93.364		1,932,566			1,932,566
Total Student Financial Assistance Programs			4,037,852	0	0	4,037,852
Research and Development:						
Non-Stimulus:						
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048					
Pass-Through From Georgia State University	93.048			31,835		991,195
Chronic Diseases: Research, Control, and Prevention	93.068					
Pass-Through From New York University	93.068			43,059		43,059
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		74,625			433,107
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		667,154		75,964	4,473,523
Pass-Through From Wake Forest University	93.077	73100500119381		7,307		4,473,523
Blood Disorder Program: Prevention, Surveillance, and Research	93.080					
Pass-Through From Children's Hospital of Philadelphia	93.080	(PO#961931-RSUB)		20,097		114,410
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.080			21,825		114,410
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084					
Pass-Through From Center for Disease Dynamics, Economics & Policy	93.084			149,813		149,813
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		398,219		335,736	398,219
Food and Drug Administration Research	93.103		588,302		176,172	2,401,984
Pass-Through From Interstate Shellfish Sanitation Conference	93.103	FDA-U01FD005760		3,131		2,401,984
Pass-Through From University of Kansas Medical Center	93.103			31,895		2,401,984
Research Institute	93.110		1,089,201		10,209	14,621,569
Maternal and Child Health Federal Consolidated Programs	93.110	27007-3209610519 CHOP		20,251		14,621,569
Pass-Through From Children's Hospital of Philadelphia	93.113		914,007		194,150	1,110,186
Environmental Health	93.113			5		1,110,186
Pass-Through From Duke University	93.113	2035265		66,744		1,110,186
Pass-Through From New York University	93.113			85,958		1,110,186
Pass-Through From University of New Mexico	93.113	3RGN4				
Pass-Through From University of North Carolina at Chapel Hill	93.113			43,472		1,110,186
Oral Diseases and Disorders Research	93.121		2,928,608		189,635	3,028,517
Pass-Through From The University of Iowa	93.121	S01438 01		43,938		3,028,517
Pass-Through From University of California at San Francisco	93.121			55,971		3,028,517
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,977,221		90,188	5,880,505
Pass-Through From University of Alabama	93.136	A200193S001		22,813		5,880,505
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143		43,334			57,322
Pass-Through From Washington University	93.143			13,988		57,322
HIV-Related Training and Technical Assistance	93.145		262,990			525,981
Pass-Through From University of Pittsburgh	93.145	AWD00002368-134508-5		31,372		525,981
Pass-Through From University of Pittsburgh	93.145	CNVA00050178 (135293-1)		6,218		525,981
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		262,765			280,825
Human Genome Research	93.172		418,727		63,103	447,157
Pass-Through From Rutgers, The State University of New Jersey	93.172			28,430		447,157
Research Related to Deafness and Communication Disorders	93.173		1,732,548			1,803,020
Pass-Through From University of Colorado	93.173			410		1,803,020
Pass-Through From University of Miami	93.173			51,143		1,803,020
Telehealth Programs	93.211		395,224		10,578	805,924
Research and Training in Complementary and Integrative Health	93.213		804,382		73,135	958,794
Pass-Through From Carnegie Mellon University	93.213	R01AT008685		8,015		958,794

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Cincinnati Children's Hospital	93.213			49,201		958,794
Pass-Through From University of Arizona	93.213			89,181		958,794
Research on Healthcare Costs, Quality and Outcomes	93.226		1,746,284		498,940	1,798,402
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.226			1,850		1,798,402
Pass-Through From The University of Iowa	93.226	S00902-01		50,268		1,798,402
National Center on Sleep Disorders Research	93.233					
Pass-Through From Ohio State University	93.233			1,292		22,264
Pass-Through From University of Connecticut	93.233			5,237		22,264
Pass-Through From University of Washington	93.233			15,735		22,264
Mental Health Research Grants	93.242		12,870,549		2,886,088	14,564,388
Pass-Through From Boston University	93.242	4500001440		221,046		14,564,388
Pass-Through From Case Western Reserve University	93.242			26,374		14,564,388
Pass-Through From Columbia University	93.242			59,592		14,564,388
Pass-Through From George Washington University	93.242			126,794		14,564,388
Pass-Through From Johns Hopkins University	93.242			21,896		14,564,388
Pass-Through From Karolinska Institutet	93.242	KAROLINSKA INSTITUTET		41,495		14,564,388
Pass-Through From Michigan State University	93.242	RC107173C		29,895		14,564,388
Pass-Through From NuRelm Incorporated	93.242			71,860		14,564,388
Pass-Through From Regents of the University of California Davis	93.242			37,064		14,564,388
Pass-Through From Texas A&M University	93.242	M2000751		61,375		14,564,388
Pass-Through From Texas A&M University	93.242	PENDING		38,666		14,564,388
Pass-Through From The Regents of the University of California	93.242			80,272		14,564,388
Pass-Through From University of California at Los Angeles	93.242			511,359		14,564,388
Pass-Through From University of Iowa	93.242			47,300		14,564,388
Pass-Through From University of North Carolina At Chapel Hill	93.242	UNIV OF NC CHAPEL HILL 5120492		58,001		14,564,388
Pass-Through From University of Texas Health Science Center of San Antonio	93.242			36,218		14,564,388
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.242			224,632		14,564,388
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		415,299			5,928,458
Geriatric Academic Career Awards Department of Health and Human Services	93.250		122,676			122,676
Poison Center Support and Enhancement Grant	93.253		424,520			461,356
Occupational Safety and Health Program	93.262		886,750			1,352,959
Pass-Through From Center for Construction Research and Training	93.262			161,564		1,352,959
Pass-Through From Florida State University	93.262			29,976		1,352,959
Pass-Through From Mary Imogene Bassett Hospital	93.262			19,906		1,352,959
Pass-Through From Oklahoma State University	93.262			13,407		1,352,959
Pass-Through From Oregon State University	93.262			40,715		1,352,959
Pass-Through From University of California, San Francisco	93.262			98,975		1,352,959
Pass-Through From University of New Mexico	93.262	3RZ08		93,258		1,352,959
Alcohol Research Programs	93.273		8,173,657		932,927	8,642,252
Pass-Through From Texas A&M University	93.273	M2001394		244,373		8,642,252
Pass-Through From The Research Foundation of State University of New York	93.273	1001009189-89135		190,960		8,642,252
Pass-Through From University of Maryland	93.273	SUBAWARD 1300227A		5,119		8,642,252
Pass-Through From University of Washington	93.273			13,548		8,642,252
Pass-Through From Yale University	93.273			14,595		8,642,252
Drug Abuse and Addiction Research Programs	93.279		20,026,299		3,946,047	22,132,221
Pass-Through From Avera Health	93.279			41,240		22,132,221
Pass-Through From Beam Diagnostics Incorporated	93.279	419049-19858		50,304	7,705	22,132,221
Pass-Through From Beth Israel	93.279			29,393		22,132,221
Pass-Through From Board of Regents of the University of Nebraska	93.279			33,261		22,132,221
Pass-Through From Brightline Interactive	93.279			30,839		22,132,221
Pass-Through From Case Western Reserve University	93.279	RESS11332		292,812		22,132,221
Pass-Through From Case Western Reserve University	93.279	RESS14705 AMEND 1		311,549		22,132,221
Pass-Through From CHW - St. Joseph's Hospital AZ	93.279	32661VCU		221,691		22,132,221
Pass-Through From East Tennessee State University	93.279			141,798		22,132,221
Pass-Through From Friends Research Institute Incorporated	93.279			51,476		22,132,221
Pass-Through From Miriam Hospital	93.279	710-7147067		8,083		22,132,221
Pass-Through From Miriam Hospital	93.279	ELECTRONIC CIGARETTES DURING P		39,133		22,132,221
Pass-Through From Ohio State University Research Foundation	93.279	OHIO STATE UNIVERSITY 60073747		5,546		22,132,221
Pass-Through From Oregon Social Learning Center	93.279			16,933		22,132,221
Pass-Through From Saint Louis University	93.279	20823-43591		6,236		22,132,221
Pass-Through From Scripps Research Institute	93.279			321		22,132,221
Pass-Through From Scripps Research Institute	93.279	5-54062 AMENDMENT 1		51,916		22,132,221
Pass-Through From University of Connecticut	93.279	119437		108,644		22,132,221
Pass-Through From University of North Carolina at Chapel Hill	93.279	5112085		121,936		22,132,221
Pass-Through From University of Pittsburgh	93.279			272,339		22,132,221
Pass-Through From University of Texas Medical Branch						
Galveston	93.279	17-056		99,180		22,132,221
Pass-Through From University of Texas Medical Branch						
Galveston	93.279	218489002		28,125		22,132,221

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Texas Medical Branch Galveston	93.279	UTMB PHARMACOTHERAPY		29,434		22,132,221
Pass-Through From Wake Forest University Health Sciences	93.279			113,733		22,132,221
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		4,950,979		443,342	5,140,877
Pass-Through From The Trustees of Columbia University in the City of New York	93.286			140,747		5,140,877
Pass-Through From Vanderbilt University Medical Center	93.286			35,863		5,140,877
Surplus Property Utilization	93.291		128,818			128,818
Teenage Pregnancy Prevention Program	93.297		80,982			1,640,308
Minority Health and Health Disparities Research	93.307		2,084,794		362,417	2,292,581
Pass-Through From Johns Hopkins University	93.307	2004154316		100,591		2,292,581
Pass-Through From Northern Arizona University	93.307	1004462-01		16,291		2,292,581
Pass-Through From President and Fellows of Harvard College	93.307			8,749		2,292,581
Pass-Through From University of Illinois	93.307	17931		10,729		2,292,581
Pass-Through From University of North Carolina at Chapel Hill	93.307	5106999		44,194		2,292,581
Pass-Through From University of North Carolina-Chapel Hill	93.307			27,233		2,292,581
Trans-NIH Research Support	93.310	418880-19858	1,018,402		18,856	3,068,699
Pass-Through From Duke Clinical Research Institute	93.310			2,952		3,068,699
Pass-Through From Mount Sinai School of Medicine	93.310			1,790,458		3,068,699
Pass-Through From Pennsylvania State University	93.310			59,196		3,068,699
Pass-Through From University at Buffalo	93.310			108,048		3,068,699
Pass-Through From University of Chicago	93.310			82,545		3,068,699
Pass-Through From University of Pittsburgh	93.310			7,098		3,068,699
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315		211,764		44,613	211,764
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318		24,054		24,054	12,212
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318		(11,842)			12,212
Strengthening Public Health through Surveillance, Epidemiologic Research, Disease Detection and Prevention	93.326		307,546		26,938	307,546
National Center for Advancing Translational Sciences	93.350		9,187,815		401,747	9,786,314
National Center for Advancing Translational Sciences	93.350	418996-19858	140,853		140,853	9,786,314
National Center for Advancing Translational Sciences	93.350	418998-19858	7,897		7,897	9,786,314
National Center for Advancing Translational Sciences	93.350	418999-19858	27,973		27,973	9,786,314
National Center for Advancing Translational Sciences	93.350	419001-19858	23,070		23,070	9,786,314
National Center for Advancing Translational Sciences	93.350	419143-19858	7,955		7,955	9,786,314
Pass-Through From Dystonia Medical Research Foundation	93.350	DYSTONIA COALITION-DMRF		1,031		9,786,314
Pass-Through From Oregon Health & Science University	93.350			59,153		9,786,314
Pass-Through From University of Pittsburgh	93.350			42,449		9,786,314
Pass-Through From University of Southern California	93.350	#119740542		253		9,786,314
Pass-Through From Vanderbilt University	93.350			178,956		9,786,314
Pass-Through From Vanderbilt University Medical Center	93.350	VUMC85946		29,221		9,786,314
Research Infrastructure Programs	93.351		1,880,219		190,979	1,880,219
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		598,844		103,581	888,977
Pass-Through From Dana-Farber Cancer Institute, Incorporated	93.353			278,788		888,977
Pass-Through From Health Research Incorporated	93.353	275-02		11,345		888,977
Nursing Research	93.361		1,000,902		162,060	1,518,743
Pass-Through From Barron Associates, Incorporated	93.361			2,689		1,518,743
Pass-Through From Case Western Reserve University	93.361			17,573		1,518,743
Pass-Through From Children's Hospital Medical Center	93.361			115,181		1,518,743
Pass-Through From Emory University	93.361			175,329		1,518,743
Pass-Through From Health Research, Incorporated	93.361			20,717		1,518,743
Pass-Through From Icon Clinical Research, Incorporated	93.361			33,319		1,518,743
Pass-Through From Mayo Clinic Rochester	93.361			27,126		1,518,743
Pass-Through From The Regents of the University of California	93.361			3,969		1,518,743
Pass-Through From University of California, San Francisco	93.361			52,586		1,518,743
Pass-Through From University of Michigan	93.361	SUBK00014273		16,734		1,518,743
Pass-Through From University of North Carolina at Chapel Hill	93.361			21,519		1,518,743
Pass-Through From University of Tennessee	93.361			31,099		1,518,743
Sickle Cell Treatment Demonstration Program	93.365		120,966			241,931
Pass-Through From Johns Hopkins University	93.365	JOHN HOPKINS-HRSA 2003633366		120,965		241,931
Cancer Cause and Prevention Research	93.393		9,847,613		1,735,215	11,460,711
Cancer Cause and Prevention Research	93.393	459117-19367	18,158		18,158	11,460,711
Cancer Cause and Prevention Research	93.393	459117-19888	12,457		12,457	11,460,711
Pass-Through From Emory University	93.393			79,071		11,460,711
Pass-Through From Fred Hutchinson Cancer Research Center	93.393			127,874		11,460,711
Pass-Through From Health Research Incorporated Roswell Park Division	93.393			36,518		11,460,711
Pass-Through From Medical University of South Carolina	93.393	459117-19367 / 459117-19888		222,352		11,460,711
Pass-Through From Ohio State University	93.393			260,721		11,460,711
Pass-Through From The George Washington University	93.393	418654-20005		222,772		11,460,711
Pass-Through From University of Arizona	93.393			172,302		11,460,711
Pass-Through From University of Maryland	93.393			21,094		11,460,711

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass - Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Minnesota	93.393			156,850		11,460,711
Pass-Through From University of North Carolina At Chapel Hill	93.393	5106264		46,545		11,460,711
Pass-Through From University of Pittsburgh	93.393			25,923		11,460,711
Pass-Through From University of Southern California	93.393			163,570		11,460,711
Pass-Through From University of Washington	93.393	UWSC10917		29,307		11,460,711
Pass-Through From Wake Forest University	93.393	WFUHS114410		11,736		11,460,711
Cancer Detection and Diagnosis Research	93.394		3,371,585		385,462	3,763,527
Pass-Through From Board of Regents of the University of Nebraska	93.394			11,918		3,763,527
Pass-Through From Regents of the University of California San Francisco	93.394			136,441		3,763,527
Pass-Through From St. Jude Children's Research Hospital Incorporated	93.394			81,276		3,763,527
Pass-Through From University of Arizona	93.394			32,720		3,763,527
Pass-Through From University of South Florida	93.394	1257-1022-00-A		50,549		3,763,527
Pass-Through From University of Washington	93.394			13,906		3,763,527
Pass-Through From Washington University	93.394			65,132		3,763,527
Cancer Treatment Research	93.395		11,616,314		1,690,798	14,363,698
Pass-Through From Alliance for Clinical Trials in Oncology Foundation	93.395			21,420		14,363,698
Pass-Through From BrachyFoam, Limited Liability Company	93.395			123,219		14,363,698
Pass-Through From Children's Hospital of Philadelphia	93.395	FP00026529_SUB632_01 CHOP		21,575		14,363,698
Pass-Through From Curators of the University of Missouri	93.395			187,328		14,363,698
Pass-Through From ECOG-ACRIN Cancer Research Group	93.395			138,671		14,363,698
Pass-Through From FirstString Research Incorporated	93.395			124,316		14,363,698
Pass-Through From Fred Hutchinson Cancer Research Center	93.395			5,088		14,363,698
Pass-Through From Health Research Incorporated	93.395	55-0669-22		114,614		14,363,698
Pass-Through From Johns Hopkins University	93.395			157,384		14,363,698
Pass-Through From Leidos Biomedical Research, Incorporated	93.395			461,126		14,363,698
Pass-Through From Memorial Sloan-Kettering Cancer Center	93.395			34,886		14,363,698
Pass-Through From NRG Oncology Foundation, Incorporated	93.395	NRG BEAR-GY7		59,297		14,363,698
Pass-Through From NRG Oncology Foundation, Incorporated	93.395	NRG BN001		465		14,363,698
Pass-Through From NRG Oncology Foundation, Incorporated	93.395	NRG ONCOLOGY NSABP-B-52		24,172		14,363,698
Pass-Through From NRG Oncology Foundation, Incorporated	93.395	NRG ONCOLOGY-GI004		80		14,363,698
Pass-Through From NRG Oncology Foundation, Incorporated	93.395			16,162		14,363,698
Pass-Through From Temple University	93.395	256353-VCU		106,186		14,363,698
Pass-Through From The University of Texas	93.395	UNIV OF TEXAS 3001325283		51,484		14,363,698
Pass-Through From University Health Network	93.395	NCI 10021		1,826		14,363,698
Pass-Through From University Health Network	93.395	NCI10104		2,531		14,363,698
Pass-Through From University of Central Florida	93.395	22206099-01 UNIV OF CENTRAL FL		341,961		14,363,698
Pass-Through From University of Central Florida	93.395	69016060-01		228,541		14,363,698
Pass-Through From University of Florida	93.395	SUB00002574 UNIV OF FLORIDA		38,111		14,363,698
Pass-Through From University of Tennessee	93.395			12,509		14,363,698
Pass-Through From VoltMed Incorporated	93.395			1,442		14,363,698
Pass-Through From Wake Forest University Health Sciences	93.395			472,990		14,363,698
Cancer Biology Research	93.396		7,914,280		1,124,348	8,353,562
Pass-Through From Acomhal Research Incorporated	93.396			67,296		8,353,562
Pass-Through From Northwestern University	93.396			135,762		8,353,562
Pass-Through From Ohio State University Research Foundation	93.396	OHIO STATE UNIVERSITY 60073747		6,990		8,353,562
Pass-Through From The Pennsylvania State University	93.396			28,433		8,353,562
Pass-Through From University of North Carolina at Chapel Hill	93.396			200,801		8,353,562
Cancer Centers Support Grants	93.397		2,630,508			3,093,828
Pass-Through From Case Western Reserve University	93.397			292,596		3,093,828
Pass-Through From Leidos Biomedical Research	93.397	LEIDOS BIOMEDICAL RESEARCH		80,887		3,093,828
Pass-Through From NRG Oncology Foundation, Incorporated	93.397			2,015		3,093,828
Pass-Through From University of Kentucky	93.397	3210001349-20-078		30,407		3,093,828
Pass-Through From University of Kentucky	93.397	3210001349-21-011		9,025		3,093,828
Pass-Through From University of Kentucky	93.397	3210001349-21-196		2,215		3,093,828
Pass-Through From Wake Forest University Health Sciences	93.397			46,175		3,093,828
Cancer Research Manpower	93.398		2,171,371			2,171,527
Pass-Through From ECOG-ACRIN Cancer Research Group	93.398			156		2,171,527
Cancer Control	93.399		1,374,605			1,404,861
Pass-Through From ECOG-ACRIN Cancer Research Group	93.399	UG1CA189828-06-VCU1		19,706		1,404,861
Pass-Through From National Surgical Adjuvant Breast and Bowel Program	93.399	NSABP TFED		2,102		1,404,861
Pass-Through From NRG Oncology Foundation, Incorporated	93.399	NCORP-LOUGHAN-GY7		8,448		1,404,861
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		76,377			273,433
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		3,469,546		1,030,191	3,647,196

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From American Institutes for Research in the Behavioral Sciences	93.433			54,788		3,647,196
Pass-Through From Craig Hospital	93.433	2694-VCUBY1		18,721		3,647,196
Pass-Through From Indiana University	93.433	INDIANA UNIVERSITY 8700		7,570		3,647,196
Pass-Through From Shirley Ryan AbilityLab	93.433			93,490		3,647,196
Pass-Through From The Ohio State University	93.433	60076187		3,081		3,647,196
Family to Family Health Information Centers	93.504		75,737			75,737
Temporary Assistance for Needy Families	93.558		52,822			158,983,782
Community-Based Child Abuse Prevention Grants	93.590		30,574			805,569
Developmental Disabilities Projects of National Significance	93.631		273,999		108,400	273,999
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		403,636			403,636
ARRA -Grants to Health Center Programs	93.703					
Pass-Through From Barron Associates, Incorporated	93.703			46,463		46,463
Mental and Behavioral Health Education and Training Grants	93.732		123,735			819,900
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health financed in part by Prevention and Public Health Funding (PPHF)	93.757					
Pass-Through From Virginia Diabetes Council	93.757			16,985		16,985
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	93.763		234,428			238,282
Opioid STR	93.788		56,822			27,728,679
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829					
Pass-Through From Mount Rogers Community Services Board	93.829			100,869		100,869
Cardiovascular Diseases Research	93.837		34,766,665		3,648,590	37,781,543
Pass-Through From Augusta University	93.837			8,844		37,781,543
Pass-Through From Fred Hutchinson Cancer Research Center	93.837			24,889		37,781,543
Pass-Through From Harvard Pilgrim Health Care Incorporated	93.837			26,093		37,781,543
Pass-Through From Icahn School of Medicine at Mount Sinai	93.837			39,702		37,781,543
Pass-Through From La Jolla Institute for Allergy & Immunology	93.837			632,730		37,781,543
Pass-Through From Massachusetts General Hospital	93.837			46,718		37,781,543
Pass-Through From Massachusetts General Hospital	93.837	REPRIEVE A5332		1,667		37,781,543
Pass-Through From McGuire Research Institute	93.837	MCGUIRE RESEARCH INSTITUTE		1,914		37,781,543
Pass-Through From National Marrow Donor Program	93.837			6,308		37,781,543
Pass-Through From NovoMedix Limited Liability Corporation	93.837	NOVOMEDIX LLC		43,574		37,781,543
Pass-Through From Ohio State University	93.837	60072816		104,056		37,781,543
Pass-Through From Ohio State University	93.837	60075575		236,144		37,781,543
Pass-Through From Regents of the University of Michigan	93.837			170		37,781,543
Pass-Through From RTI International	93.837			17,184		37,781,543
Pass-Through From The Children's Hospital of Philadelphia	93.837			55,746		37,781,543
Pass-Through From The Research Foundation of State University of New York	93.837	100-1091654-83591		4,090		37,781,543
Pass-Through From The Trustees of Columbia University in the City of New York	93.837			64,697		37,781,543
Pass-Through From Trustees of Boston University	93.837			652,420		37,781,543
Pass-Through From University of Alabama at Birmingham	93.837			177		37,781,543
Pass-Through From University of California at San Francisco	93.837			172,629		37,781,543
Pass-Through From University of California San Francisco	93.837	12371SC		54		37,781,543
Pass-Through From University of California, San Diego	93.837			87,535		37,781,543
Pass-Through From University of Connecticut	93.837			64,808		37,781,543
Pass-Through From University of Florida	93.837			54,124		37,781,543
Pass-Through From University of Iowa	93.837			16,251		37,781,543
Pass-Through From University of Pennsylvania	93.837			81,736		37,781,543
Pass-Through From University of Pittsburgh	93.837			1,666		37,781,543
Pass-Through From University of Washington	93.837			19,813		37,781,543
Pass-Through From Wake Forest University	93.837			320,374		37,781,543
Pass-Through From Wake Forest University	93.837	WFUHS 110947		4,540		37,781,543
Pass-Through From Wake Forest University Health Sciences	93.837			67,499		37,781,543
Pass-Through From Washington University	93.837			9,585		37,781,543
Pass-Through From Yale University	93.837	GR107499 CON-800019074		6,971		37,781,543
Lung Diseases Research	93.838		6,002,264		400,686	6,982,365
Pass-Through From Albany Medical College	93.838			18,509		6,982,365
Pass-Through From Cornell University	93.838			158,983		6,982,365
Pass-Through From Icahn School of Medicine at Mount Sinai	93.838			49,709		6,982,365
Pass-Through From IHC Health Services	93.838	CLOVERS-STEM		813		6,982,365
Pass-Through From Medical University of South Carolina	93.838	MUSC18-124-8D366-91		558		6,982,365
Pass-Through From Ohio State University	93.838	60076005		21,813		6,982,365
Pass-Through From The Trustees of Columbia University in the City of New York	93.838			66,522		6,982,365
Pass-Through From Trustees of Indiana University	93.838			71,179		6,982,365
Pass-Through From University of Maryland	93.838			114,346		6,982,365

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of North Carolina-Chapel Hill	93.838			18,025		6,982,365
Pass-Through From University of Pennsylvania	93.838			97,045		6,982,365
Pass-Through From University of Pennsylvania	93.838	PROSPECT: PRONE AND OSCILLATIO		1,517		6,982,365
Pass-Through From University of Pittsburgh	93.838			85,804		6,982,365
Pass-Through From University of Rhode Island	93.838			24,527		6,982,365
Pass-Through From Wake Forest University	93.838	101300-118480		10,749		6,982,365
Pass-Through From Wake Forest University	93.838	134-101300-Z18422		50,841		6,982,365
Pass-Through From Wake Forest University	93.838	138-101300Z11281		10,622		6,982,365
Pass-Through From Wake Forest University	93.838	299-101300-Z11461		16,527		6,982,365
Pass-Through From Wake Forest University	93.838	PETAL WAKE FOREST		36,036		6,982,365
Pass-Through From Wake Forest University Health Sciences	93.838			80,160		6,982,365
Pass-Through From Wynnvision Limited Liability Corporation	93.838	WYNNVISION LLC		45,816		6,982,365
Blood Diseases and Resources Research	93.839		6,511,926		1,879,140	8,628,651
Pass-Through From Augusta University	93.839			4,631		8,628,651
Pass-Through From Blood Center of Wisconsin	93.839	1001341_VCU		211,770		8,628,651
Pass-Through From Blood Center of Wisconsin	93.839	1001366-6_VCU		25,659		8,628,651
Pass-Through From Emory University	93.839			2,511		8,628,651
Pass-Through From IllExcor Therapeutics Limited Liability Corporation	93.839	FP00010388		30,479		8,628,651
Pass-Through From Johns Hopkins University	93.839			134		8,628,651
Pass-Through From National Marrow Donor Program	93.839			12,658		8,628,651
Pass-Through From Ohio State University	93.839	60061715		38,508		8,628,651
Pass-Through From Regents of the University of Colorado	93.839			475,888		8,628,651
Pass-Through From Regents of the University of Minnesota	93.839	N007455202		24,045		8,628,651
Pass-Through From Rutgers The State University	93.839	RUTGERS MINT		1,000		8,628,651
Pass-Through From The Trustees of Columbia University in the City of New York	93.839			565,559		8,628,651
Pass-Through From University of Colorado	93.839			471,522		8,628,651
Pass-Through From University of Pittsburgh	93.839	AWD00000392-134345-10		38,564		8,628,651
Pass-Through From University of Utah	93.839			48,701		8,628,651
Pass-Through From Versiti Wisconsin, Incorporated	93.839	VERSITI BLOOD CENTER WISCONSIN		161,019		8,628,651
Pass-Through From Washington University	93.839			4,077		8,628,651
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840					
Pass-Through From Washington University	93.840			53,643		53,643
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		5,883,892		648,658	6,527,684
Pass-Through From Brigham & Women's Hospital	93.846	RAR067738A		35,932		6,527,684
Pass-Through From Johns Hopkins University	93.846			46,170		6,527,684
Pass-Through From The University of North Carolina at Chapel Hill	93.846			129,308		6,527,684
Pass-Through From Trustees of Boston University	93.846			106,778		6,527,684
Pass-Through From University of Pittsburgh	93.846			3,276		6,527,684
Pass-Through From University of Rochester	93.846	(P50 PROJECT 2)		220,543		6,527,684
Pass-Through From University of Rochester	93.846	417642-G		33,082		6,527,684
Pass-Through From University of Rochester	93.846	417644-G/UR FAO GR510975		45,132		6,527,684
Pass-Through From University of Texas Health at Houston	93.846	SA0001656		23,571		6,527,684
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		25,061,273		5,515,716	27,912,071
Pass-Through From Baylor College of Medicine	93.847			80,957		27,912,071
Pass-Through From Cedars-Sinai Medical Center	93.847			19,329		27,912,071
Pass-Through From Drexel University	93.847			12,107		27,912,071
Pass-Through From Duke University	93.847			52,998		27,912,071
Pass-Through From George Washington University	93.847			89,283		27,912,071
Pass-Through From Indiana University	93.847	8431-VCU PO 0177804		67,157		27,912,071
Pass-Through From Joslin Diabetes Center Incorporated	93.847			21,194		27,912,071
Pass-Through From Ohio State University	93.847	60062553		23,718		27,912,071
Pass-Through From Research Institute at Nationwide Children's Hospital	93.847			2,396		27,912,071
Pass-Through From The Children's Hospital Corporation	93.847			65,246		27,912,071
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.847			4,472		27,912,071
Pass-Through From The Emmes Corporation	93.847	1UC4DK114839-01		268		27,912,071
Pass-Through From The Emmes Corporation	93.847	THE EMMES CORP.		14		27,912,071
Pass-Through From The Medical University of South Carolina	93.847			47,942		27,912,071
Pass-Through From University of Alabama at Birmingham	93.847			49,203		27,912,071
Pass-Through From University of Cincinnati	93.847			111,273		27,912,071
Pass-Through From University of Connecticut	93.847	378741		45,885		27,912,071
Pass-Through From University of Iowa	93.847			32,883		27,912,071
Pass-Through From University of Maryland Baltimore	93.847			33,825		27,912,071
Pass-Through From University of North Carolina at Chapel Hill	93.847	5115398		317		27,912,071
Pass-Through From University of North Carolina at Chapel Hill	93.847	5117456		17,524		27,912,071
Pass-Through From University of North Carolina at Chapel Hill	93.847	5120535		1,632		27,912,071
Pass-Through From University of North Carolina-Chapel Hill	93.847			53,665		27,912,071
Pass-Through From University of Pennsylvania	93.847			206,499		27,912,071
Pass-Through From University of Rochester	93.847			258,352		27,912,071
Pass-Through From University of South Florida	93.847			462,332		27,912,071

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of South Florida	93.847	06-T48		6,450		27,912,071
Center	93.847			410,185		27,912,071
Center at Dallas	93.847	161116-REGISTRY		13,370		27,912,071
Pass-Through From University of Washington	93.847			84,828		27,912,071
Pass-Through From Wake Forest University	93.847	292-101750-119551		20,851		27,912,071
Pass-Through From Wake Forest University School of Medicine	93.847			32,551		27,912,071
Pass-Through From Washington University	93.847			4,939		27,912,071
Pass-Through From Wynnvision Limited Liability Corporation	93.847	WYNNVISION LLC		28,123		27,912,071
Pass-Through From Yale University	93.847			432,641		27,912,071
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		24,708,544		4,664,289	26,643,082
Pass-Through From Barron Associates, Incorporated	93.853			41,950		26,643,082
Pass-Through From BioCircuit Technologies	93.853	BIOCIRCUIT		156,325		26,643,082
Pass-Through From Board of Regents of the University of Michigan	93.853			3,060		26,643,082
Pass-Through From Brown University	93.853			4,480		26,643,082
Pass-Through From Cedars-Sinai Medical Center	93.853			90,843		26,643,082
Pass-Through From Children's Research Institute	93.853			16,546		26,643,082
Pass-Through From Cornell University	93.853			14,787		26,643,082
Pass-Through From Duke University	93.853	DUKE UNIVERSITY A032632		18,337		26,643,082
Pass-Through From Emory University	93.853	1R01NS102306-01		69,752		26,643,082
Pass-Through From Georgia State University	93.853			140,650		26,643,082
Pass-Through From Health Quality Innovators	93.853	1P1CMS331587-01-00		82,297		26,643,082
Pass-Through From ImagingX Incorporated	93.853			9,756		26,643,082
Pass-Through From Johns Hopkins University	93.853			254,804		26,643,082
Pass-Through From Massachusetts General Hospital	93.853			700		26,643,082
Pass-Through From Massachusetts General Hospital	93.853	ARMT REF #232979		35,741		26,643,082
Pass-Through From Massachusetts General Hospital	93.853	SURE-PD3		5,706		26,643,082
Pass-Through From Mayo Clinic	93.853			139,851		26,643,082
Pass-Through From Mayo Clinic Jacksonville	93.853			27,431		26,643,082
Pass-Through From MedStar Health Research Institute	93.853			27,752		26,643,082
Pass-Through From New York University School of Medicine	93.853			14,498		26,643,082
Pass-Through From Northwestern University	93.853			312		26,643,082
Pass-Through From Novoron Bioscience Incorporated	93.853			17,879		26,643,082
Pass-Through From Regents of the University of Colorado	93.853			66,431		26,643,082
Pass-Through From University of California San Francisco	93.853	78995C (SUBAWARD)		3,423		26,643,082
Pass-Through From University of Cincinnati	93.853			50,467		26,643,082
Pass-Through From University of Cincinnati	93.853	012765-138778 FASTEST		950		26,643,082
Pass-Through From University of Michigan	93.853	ESETT PK		500		26,643,082
Pass-Through From University of New England	93.853			19,469		26,643,082
Pass-Through From University of Pittsburgh	93.853			131,132		26,643,082
Pass-Through From University of Rochester	93.853			17,716		26,643,082
Pass-Through From University of Rochester	93.853	417344/URFAO:GR510792		12,250		26,643,082
Pass-Through From Wake Forest University Health Sciences	93.853			13,600		26,643,082
Pass-Through From Washington University	93.853			84,209		26,643,082
Pass-Through From Yale University	93.853			47,090		26,643,082
Pass-Through From Yeshiva University	93.853	310309		313,844		26,643,082
Allergy and Infectious Diseases Research	93.855		29,241,897		2,224,362	32,826,798
Pass-Through From Albert Einstein College of Medicine	93.855					
BronxCreed	93.855	YESHIVA UNIVERSITY		40,229		32,826,798
Pass-Through From Arizona State University	93.855			4,292		32,826,798
Pass-Through From Benaroya Research Institute	93.855			1,031		32,826,798
Pass-Through From Benaroya Research Institute	93.855	FY19ITN349		3,463		32,826,798
Pass-Through From Benaroya Research Institute	93.855	FY21TN457		14,503		32,826,798
Pass-Through From Boston University	93.855			52,027		32,826,798
Center	93.855			21,989		32,826,798
Pass-Through From Emory University	93.855	EMORY UNIVERSITY		28,414		32,826,798
Pass-Through From Fred Hutchinson Cancer Research Center	93.855			259,037		32,826,798
Pass-Through From George Washington University	93.855			158,338		32,826,798
Pass-Through From Georgia State University	93.855			152,220		32,826,798
Pass-Through From Hackensack Meridian Health Incorporated	93.855			107,954		32,826,798
Pass-Through From Import Therapeutics, Incorporated	93.855			52,447		32,826,798
Pass-Through From Indoor Biotechnologies, Incorporated	93.855			39,769		32,826,798
Pass-Through From Institute of Clinical Research	93.855	M11-RI-018-0704-1		6,906		32,826,798
Pass-Through From Integrated Biotherapeutics, Incorporated	93.855			98,405		32,826,798
Pass-Through From Johns Hopkins University	93.855			107,623		32,826,798
Pass-Through From LSU Health Sciences Center	93.855			14,750		32,826,798
Pass-Through From NYU School of Medicine	93.855			29,488		32,826,798
Pass-Through From Regents of the University of California San Francisco	93.855			15,816		32,826,798
Pass-Through From The Henry M. Jackson Foundation	93.855			133,671		32,826,798
Pass-Through From The Research Foundation of State University of New York	93.855			113,461		32,826,798

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From The University of Texas Health Science Center at Houston	93.855			81,513		32,826,798
Pass-Through From Trustees of Indiana University	93.855			27,184		32,826,798
Pass-Through From Tufts University	93.855			50,470		32,826,798
Pass-Through From University of California San Francisco	93.855	SUBAWARD NO: 12321SC		292,006		32,826,798
Pass-Through From University of California, San Diego	93.855			15,400		32,826,798
Pass-Through From University of Louisiana at Lafayette	93.855			29,806		32,826,798
Pass-Through From University of Maryland	93.855			319,229		32,826,798
Pass-Through From University of Maryland Baltimore	93.855			212,045		32,826,798
Pass-Through From University of Minnesota	93.855	N007639102		146,467		32,826,798
Pass-Through From University of Pittsburgh	93.855	93.855		18,310		32,826,798
Pass-Through From University of Tennessee Health Science Center	93.855			8,954		32,826,798
Pass-Through From University of Utah	93.855			13,711		32,826,798
Pass-Through From University of Washington	93.855			390,959		32,826,798
Pass-Through From University of Wisconsin	93.855			24,583		32,826,798
Pass-Through From Vanderbilt University	93.855			387,634		32,826,798
Pass-Through From Wake Forest University Health Sciences	93.855			110,797		32,826,798
Biomedical Research and Research Training	93.859		31,227,827		1,736,004	32,656,850
Biomedical Research and Research Training	93.859	1R01GM113233-01	4,897		4,897	32,656,850
Biomedical Research and Research Training	93.859	1R15GM126527-01A1	11,434		11,434	32,656,850
Pass-Through From Albany College of Pharmacy and Health Sciences	93.859	2019-615-001		49,680		32,656,850
Pass-Through From Board of Regents of the University of Michigan	93.859			249,482		32,656,850
Pass-Through From Clemson University	93.859			4,632		32,656,850
Pass-Through From Lehigh University	93.859			33,463		32,656,850
Pass-Through From Michigan Technological University	93.859			10,619		32,656,850
Pass-Through From North Carolina State University	93.859	2018-0212-01 NCSU		63,541		32,656,850
Pass-Through From Tufts University	93.859			8,052		32,656,850
Pass-Through From University of Connecticut Health Center	93.859			27,880		32,656,850
Pass-Through From University of Delaware	93.859			36,109		32,656,850
Pass-Through From University of Florida	93.859	SUB00002252		43,049		32,656,850
Pass-Through From University of Florida	93.859	UNIV OF FL SUB00001974		188,673		32,656,850
Pass-Through From University of Kentucky	93.859			101,051		32,656,850
Pass-Through From University of Massachusetts Boston	93.859	WA00537621-UNIV OF MASS		7,916		32,656,850
Pass-Through From University of Sciences in Philadelphia	93.859			219		32,656,850
Pass-Through From University of South Florida	93.859	1210-1105-00-A		26,701		32,656,850
Pass-Through From University of Texas at El Paso	93.859			21,424		32,656,850
Pass-Through From University of Utah	93.859			428,619		32,656,850
Pass-Through From University of Washington	93.859	UWSC10789		109,724		32,656,850
Child Health and Human Development Extramural Research	93.865		13,542,218		1,632,145	15,645,699
Pass-Through From Albert Einstein College of Medicine						
BronxCreed	93.865	AECM 311446 P0819368		44,580		15,645,699
Pass-Through From Barron Associates, Incorporated	93.865			146,106		15,645,699
Pass-Through From Butler Hospital	93.865	5001041VCU-BATTLE		19,633		15,645,699
Pass-Through From Duke University	93.865	DUKE UNIVERSITY		40,135		15,645,699
Pass-Through From FHI 360	93.865	PO19001908		176,755		15,645,699
Pass-Through From Kaiser Foundation Research Institute	93.865	PA-18-484		65,100		15,645,699
Pass-Through From Northern Arizona University	93.865	1003926-01		8,402		15,645,699
Pass-Through From Northwestern University	93.865	60047828 VCU		48,599		15,645,699
Pass-Through From Pennsylvania State University	93.865	VCUHD083323		135,036		15,645,699
Pass-Through From Pennsylvania State University	93.865	VCUHD089922		13,725		15,645,699
Pass-Through From Seattle Children's Research Institute	93.865			56,440		15,645,699
Pass-Through From Temple University	93.865	264748-VCU		4,556		15,645,699
Pass-Through From The Children's Hospital of Philadelphia	93.865			181,861		15,645,699
Pass-Through From The George Washington University	93.865			22,859		15,645,699
Pass-Through From Trustees of Boston University	93.865			700,191		15,645,699
Pass-Through From University of Arizona	93.865			27,461		15,645,699
Pass-Through From University of California Los Angeles	93.865	1644 G WA026		683		15,645,699
Pass-Through From University of Houston	93.865			81,278		15,645,699
Pass-Through From University of Pittsburgh	93.865	AWD00002588 (135108-20)		18,124		15,645,699
Pass-Through From University of Southern California	93.865			115,835		15,645,699
Pass-Through From University of Texas Health Science Center at Tyler	93.865			15,043		15,645,699
Pass-Through From University of Toronto	93.865	503689-SUBGRANT3		36,134		15,645,699
Pass-Through From University of Washington	93.865			14,950		15,645,699
Pass-Through From University of Wisconsin-Madison	93.865	855K411		6,289		15,645,699
Pass-Through From University of Wisconsin-Milwaukee	93.865	UWM 203405429		94,195		15,645,699
Pass-Through From Yale University	93.865			29,511		15,645,699
Aging Research	93.866		5,785,365		188,139	8,032,327
Pass-Through From Ball State University	93.866			17,008		8,032,327
Pass-Through From Barron Associates, Incorporated	93.866			211,582		8,032,327
Pass-Through From Emory University	93.866	A066604		154,648		8,032,327
Pass-Through From Icahn School of Medicine at Mount Sinai	93.866			14,940		8,032,327
Pass-Through From Iowa State University	93.866			9,639		8,032,327
Pass-Through From Kent State University	93.866			78,272		8,032,327
Pass-Through From Northwestern University	93.866			13,290		8,032,327
Pass-Through From Pennsylvania State University	93.866			8,426		8,032,327

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Psychology Software Tools Incorporated	93.866			65,000		8,032,327
Pass-Through From Rowan University	93.866			7,055		8,032,327
Pass-Through From Seattle Institute for Biomedical and Clinical Research	93.866	G1118-VCU-02		193,671		8,032,327
Pass-Through From State of Maryland	93.866			12,754		8,032,327
Pass-Through From Syracuse University	93.866	29218-04806-S02		21,302		8,032,327
Pass-Through From Trustees of the University of Pennsylvania	93.866			11,490		8,032,327
Pass-Through From Tufts University	93.866			7,135		8,032,327
Pass-Through From University of Alabama at Birmingham	93.866			16,516		8,032,327
Pass-Through From University of California San Diego	93.866	64889135		64,680		8,032,327
Pass-Through From University of California San Diego	93.866	703680-001		86,577		8,032,327
Pass-Through From University of Chicago	93.866			44,511		8,032,327
Pass-Through From University of Florida	93.866			26,966		8,032,327
Pass-Through From University of Michigan	93.866			23,907		8,032,327
Pass-Through From University of Michigan	93.866	AG062582		2,520		8,032,327
Pass-Through From University of Pennsylvania	93.866			153,167		8,032,327
Pass-Through From University of Rochester	93.866			82,994		8,032,327
Pass-Through From University of South Carolina	93.866	16-2928 POW2000008394		64,340		8,032,327
Pass-Through From University of South Florida	93.866			5,203		8,032,327
Pass-Through From University of Southern California	93.866			198,258		8,032,327
Pass-Through From University of Texas at Austin	93.866			112,616		8,032,327
Pass-Through From University of Wisconsin	93.866			54,253		8,032,327
Pass-Through From Vanderbilt University	93.866			345,025		8,032,327
Pass-Through From Wake Forest University Health Sciences	93.866			126,950		8,032,327
Pass-Through From Washington University	93.866			12,267		8,032,327
Vision Research	93.867		4,236,936		539,797	4,535,941
Pass-Through From Children's National Medical Center	93.867			37,223		4,535,941
Pass-Through From Northwestern University	93.867			256,203		4,535,941
Pass-Through From University of Illinois at Chicago	93.867			5,579		4,535,941
Medical Library Assistance	93.879		741,414		79,894	761,560
Pass-Through From University of Maryland	93.879			3,254		761,560
Pass-Through From University of Maryland	93.879	1600679		6,774		761,560
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912					
Pass-Through From Virginia Rural Health Association	93.912			18,927		71,156
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		94,072			1,057,804
HIV Demonstration, Research, Public and Professional Education Projects	93.941		191,757			191,757
PPHF Geriatric Education Centers	93.969		820,506		135,162	1,089,231
International Research and Research Training	93.989		189,229		104,187	258,865
Pass-Through From Administrators of the Tulane Educational Fund	93.989			32,548		258,865
Assisted Outpatient Treatment	93.997					
Pass-Through From University of Kentucky Research Foundation	93.997			30,177		30,177
Other Assistance	93.RD	75D30119C05528	139,737			4,957,189
Other Assistance	93.RD	75D30119C05529	253,202			4,957,189
Other Assistance	93.RD	75D30119C05935	150,286			4,957,189
Other Assistance	93.RD	75D30120C08385	72,215			4,957,189
Other Assistance	93.RD	75N90020P00752	4,908			4,957,189
Other Assistance	93.RD	75N94019P00547	18,317			4,957,189
Other Assistance	93.RD	75N94021D00010/75N94021F00001	6,523			4,957,189
Other Assistance	93.RD	75N95019C00055	27,764			4,957,189
Other Assistance	93.RD	LOG-RNS115971A	5,252			4,957,189
Other Assistance	93.RD	NIA_IPA_Qi_2021	77,339			4,957,189
Other Assistance	93.RD	Research Support for Food and Drug Administration's Youth Tobacco Education Campaigns-IP1264734-205146/IP1266913-				
Other Assistance	93.RD	205308/IP1267283-205356	72,370			4,957,189
Other Assistance	93.RD	Salem_Yan_CKD Surveillance	22,316			4,957,189
Other Assistance	93.RD	Salem_Yan_CKD Surveillance Y2	32,982			4,957,189
Other Assistance	93.RD	SalemVA_Wei_CKD Surveillance	74,097			4,957,189
Other Assistance	93.RD	UVARWB611-GY21	6,509			4,957,189
Pass-Through From Alliance for Clinical Trials in Oncology Foundation	93.RD	A021502		22,143		4,957,189
Pass-Through From Alliance for Clinical Trials in Oncology Foundation	93.RD	A051301		795		4,957,189
Pass-Through From American Society of Nephrology	93.RD	AGREEMENT DATED 12/4/20		11,473		4,957,189
Pass-Through From American Society of Nephrology	93.RD	AGREEMENT DATED 7/23/19		7,609		4,957,189
Pass-Through From Barron Associates, Incorporated	93.RD	549-SC01		2,612		4,957,189
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	A011202		28,366		4,957,189
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	A031201		2,062		4,957,189
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	A061202		2,204		4,957,189
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	A071102		132		4,957,189

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	A071401		246		4,957,189
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	NRG A041202		5,068		4,957,189
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	VA009		1,108		4,957,189
Pass-Through From Carina Medical Limited Liability Company	93.RD	Patel_SBIR_NCI		28,283		4,957,189
Pass-Through From Cerus Corporation	93.RD	CLI 00125		122,907		4,957,189
Pass-Through From Duke University	93.RD	201316		7,194		4,957,189
Pass-Through From Duke University	93.RD	226749		727		4,957,189
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	CIRB EA6134		1,021		4,957,189
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA1151 TMIST		128,262		4,957,189
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA5161		1,614		4,957,189
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA5162		3,321		4,957,189
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA8153		5,311		4,957,189
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA9161		53,619		4,957,189
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	ECOG-ACRIN		17,602		4,957,189
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	ECOG-ACRIN Cancer Research Gro		24,492		4,957,189
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	PROTOCOL EA4151		2,421		4,957,189
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	S1400		6,950		4,957,189
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	Study ID: EAA173		10,645		4,957,189
Pass-Through From Emergent Biosolutions Incorporated	93.RD	4500051057		1,768		4,957,189
Pass-Through From Icahn School of Medicine at Mount Sinai	93.RD	CTSN Tricuspid Trial		67,736		4,957,189
Pass-Through From Infectious Disease Research Institute	93.RD	CF1097-UVA-Base		276,685		4,957,189
Pass-Through From Infectious Disease Research Institute	93.RD	CF1097-UVA-Option1		27,062		4,957,189
Pass-Through From Intelligent Automation, Incorporated	93.RD	Subcontract Agreement 2356-2 SAMPA Phase II- DE-SC0018476-204997;2369-2		13,750		4,957,189
Pass-Through From Johns Hopkins University	93.RD	ETCTN #10010		14,506		4,957,189
Pass-Through From Johns Hopkins University	93.RD	ETCTN 10026		32,601		4,957,189
Pass-Through From Johns Hopkins University	93.RD	JHU 2002934099		473		4,957,189
Pass-Through From Leidos Biomedical Research Incorporated	93.RD	21X099F TO#0001		84,499		4,957,189
Pass-Through From Louisiana Department of Education	93.RD	PO 2000417260, ProAct# 13178		104,921		4,957,189
Pass-Through From MicroLab, Incorporated	93.RD	Landers_MicroLab_COVID		265,963		4,957,189
Pass-Through From New England Research Institutes, Incorporated	93.RD	U01HL107407		20,636		4,957,189
Pass-Through From Northwestern University	93.RD	SP0040139 60047650 UV-03		70,716		4,957,189
Pass-Through From Northwestern University	93.RD	SP0040139 60047650 UV-04		212,943		4,957,189
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	GOG-286B		1,000		4,957,189
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-CC008		4,155		4,957,189
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GI005		1,605		4,957,189
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY004		615		4,957,189
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY005		63,946		4,957,189
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY016		1,156		4,957,189
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-HN004		34,965		4,957,189
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-LU003		4,505		4,957,189
Pass-Through From PPD Development, Incorporated	93.RD	NCTN HPSI		19,414		4,957,189
Pass-Through From Qlarion Incorporated	93.RD	AGREEMENT DATED 5/18/20		15,720		4,957,189
Pass-Through From Southwest Oncology Group	93.RD	SWOG S1500		4,892		4,957,189
Pass-Through From Starship Health Technologies, Limited Liability Company	93.RD	Valdez_Starship_RFA		98,427		4,957,189
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.RD	N02-CM-62212		914		4,957,189
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.RD	U10CA180886		1,460		4,957,189
Pass-Through From The Cleveland Clinic Foundation	93.RD	CCF21343688		17,950		4,957,189
Pass-Through From Universal Stabilization Technologies Incorporated	93.RD	AT-69445		279,796		4,957,189
Pass-Through From University of Chicago	93.RD	AWD100477-SUB00000129		1,162,038		4,957,189
Pass-Through From University of Pittsburgh	93.RD	AWD00001947-1		81,240		4,957,189
Pass-Through From University of South Florida	93.RD	Site #3309/PO #P000012234		10,047		4,957,189
Pass-Through From University of Texas Southwestern Medical Center	93.RD	GMO170502/PO#00001566C		50,724		4,957,189
Pass-Through From Vibrent Health	93.RD	COVID-CARE-205349		227,314		4,957,189
Pass-Through From Vibrent Health	93.RD	Digital Health Solutions for COVID-19; COVID Community Action and Research Engagement				
Pass-Through From Vibrent Health	93.RD	(COVID CARE)-Not Provided-205489		57,923		4,957,189
Pass-Through From Vibrent Health	93.RD	Vibrent_Brown_COVID-CARE		10,359		4,957,189
Pass-Through From Vysnova Partners, Incorporated	93.RD	Applied Research to Address the COVID-19 Emerging Public Health Emergency-75D30120C08405-205297;SC-75D30120C08405-				
Pass-Through From Vysnova Partners, Incorporated	93.RD	GMU		26,156		4,957,189
Pass-Through From WRMA Incorporated	93.RD	VT-19-PSC-002-OY1		124,605		4,957,189
Total Research and Development Non-Stimulus			312,755,832	40,520,400	40,995,041	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Stimulus:						
Stimulus (CARES):						
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	COVID-19	15,674			280,825
Telehealth Programs	93.211	COVID-19	404,356			805,924
Poison Center Support and Enhancement Grant	93.253	COVID-19	36,836			461,356
National Center for Advancing Translational Sciences	93.350	COVID-19	79,688			9,786,314
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	COVID-19	76,219			1,057,804
Total Research and Development Stimulus (CARES)			612,773	0	0	
Total Research and Development			313,368,605	40,520,400	40,995,041	
Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			12,671,324,988	54,645,317	813,074,568	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Non-Stimulus:						
State Commissions	94.003		378,099			378,099
AmeriCorps	94.006		3,388,731		2,742,965	3,395,706
Training and Technical Assistance	94.009		134,277		6,700	134,277
Total Non-Stimulus			3,901,107	0	2,749,665	
Total Excluding Clusters Identified Below:			3,901,107	0	2,749,665	
Research and Development:						
Non-Stimulus:						
AmeriCorps	94.006		6,975			3,395,706
National Service and Civic Engagement Research Competition	94.026		184,092			184,092
AmeriCorps VISTA Recruitment Support	94.027		7,622			7,622
Total Non-Stimulus			198,689	0	0	
Total Research and Development			198,689	0	0	
Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			4,099,796	0	2,749,665	
EXECUTIVE OFFICE OF THE PRESIDENT						
Non-Stimulus:						
High Intensity Drug Trafficking Areas Program	95.001		3,584,284			3,637,289
Research and Data Analysis	95.007					
Pass-Through From State of Maryland	95.007			3,861		157,919
Pass-Through From University of Baltimore	95.007	549550-19D92 / 549550-19D93		154,058	77,641	157,919
Total Non-Stimulus			3,584,284	157,919	77,641	
Total Excluding Clusters Identified Below:			3,584,284	157,919	77,641	
Research and Development:						
Non-Stimulus:						
High Intensity Drug Trafficking Areas Program	95.001					
Pass-Through From My Life My Power	95.001	MLMP		53,005	0	3,637,289
Total Non-Stimulus			0	53,005	0	
Total Research and Development			0	53,005	0	
Total EXECUTIVE OFFICE OF THE PRESIDENT			3,584,284	210,924	77,641	
SOCIAL SECURITY ADMINISTRATION						
Disability Insurance/SSI Cluster:						
Social Security Disability Insurance	96.001		49,054,479			49,054,479
Total Disability Insurance/SSI Cluster			49,054,479	0	0	49,054,479
Total SOCIAL SECURITY ADMINISTRATION			49,054,479	0	0	
DEPARTMENT OF HOMELAND SECURITY						
Non-Stimulus:						
Non-Profit Security Program	97.008		552,863		522,862	552,863
Boating Safety Financial Assistance	97.012		2,045,526			2,045,526
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		201,444		5,000	201,444
Flood Mitigation Assistance	97.029		3,239,541		2,905,989	3,239,541
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		222,998,201		33,101,729	222,998,201
Hazard Mitigation Grant	97.039		1,702,181		1,619,430	1,909,005
National Dam Safety Program	97.041		430,207		166,127	430,207
Emergency Management Performance Grants	97.042		6,289,641		2,643,752	6,289,641
State Fire Training Systems Grants	97.043		9,590			9,590
Assistance to Firefighters Grant	97.044		110,007			110,007
Cooperating Technical Partners	97.045		88,290			88,290
BRIC: Building Resilient Infrastructure and Communities	97.047		419,996		419,996	415,536
BRIC: Building Resilient Infrastructure and Communities	97.047		(4,460)			415,536
Port Security Grant Program	97.056		110,208			110,208
Homeland Security Grant Program	97.067		8,775,069		5,648,967	10,880,385
Pass-Through From Office of the Deputy Mayor for Public Safety	97.067	UASI791		1,979,677		10,880,385
Pass-Through From Urban Areas Security Initiative	97.067	18UASI579, UASI581, 19UASI582, UASI582		125,639		10,880,385
Earthquake Consortium	97.082		9,806			9,806
Preparing for Emerging Threats and Hazards	97.133		474,750			474,750
Total Non-Stimulus			247,452,860	2,105,316	47,033,852	
Stimulus:						

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Stimulus (CARES):						
Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	97.050	COVID-19	586,489,300			586,489,300
Total Stimulus (CARES)			586,489,300	0	0	
Total Excluding Clusters Identified Below:			833,942,160	2,105,316	47,033,852	
Research and Development:						
Non-Stimulus:						
Hazard Mitigation Grant	97.039	FEMA-DR-4291-VA-011	206,824		6,232	1,909,005
Centers for Homeland Security	97.061		2,832,205		1,210,417	2,892,502
Pass-Through From Arizona State University	97.061	E204293C/E2051859/ASUB00000563		54,051		2,892,502
Pass-Through From University of Houston	97.061			6,246		2,892,502
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		474,863		131,000	474,863
Other Assistance	97.RD	Interagency Personnel Act Agreement (IPA) for Michael Hieb-204489	239,672			668,804
		Research Team Commercial First Innovation TM a.k.a. Smart Community IoT Innovation (SCITI Labs)-FS-20-014-205094;FS-20-014		20,543		668,804
Pass-Through From Center for Innovative Technology	97.RD	OFIA Research Project Outreach and Gamification-				
Pass-Through From Dewberry Engineers Incorporated	97.RD	HSFE60-15-D-0014-205057;51052		38,724		668,804
Pass-Through From Intelligent Automation Incorporated	97.RD	2467-002-2		21,639		668,804
Pass-Through From N5 Sensors Incorporated	97.RD	Robust Design of Chemical Gas Sensor Arrays (CGSA) using The Maximum Likelihood Estimator And Cramer-Rao Bound-70RSAT19C00000023-				
		205042;N5-DHS_P1		20,491		668,804
Pass-Through From Native American Industrial Solutions Limited Liability Company	97.RD	Supporting Department of Homeland Security (DHS) Vulnerability Management, Risk Modeling, and Analytics-RT1580913951N-		47,995		668,804
Pass-Through From Signature Science, Limited Liability Company	97.RD	205456;70QS0120C00000002				
Pass-Through From State of Maryland	97.RD	IS1018-001		44,109		668,804
		A crowdsourced gazetteer for monitoring cartel activity-HSHQDC-16A-B0001				
Pass-Through From The Campbell Collaboration	97.RD	TO#70RSAT19FR00000055-204963;80441-		99,002		668,804
		Z9390202				
Pass-Through From The MITRE Corporation	97.RD	What works in Preventing Terrorism and Radicalization: Campbell Crime & Justice Group		33,264		668,804
		Systematic Reviews-204758;543274				
Pass-Through From The MITRE Corporation	97.RD	Law Enforcement Use of Force SIMEX-70RSAT20D000000001/70RDAD20FR00000208-		61,920		668,804
		205472;135462				
Pass-Through From The MITRE Corporation	97.RD	Public-School Security Simulation Experiment (SIMEX)-70RSAT20D000000001-205244;133817		39,823		668,804
		Public-School Security Simulation Experiment (SIMEX)-HSHQDC-14-D-00006-205272;133818				
Total Non-Stimulus			3,753,564	489,429	1,347,649	
Total Research and Development			3,753,564	489,429	1,347,649	
Total DEPARTMENT OF HOMELAND SECURITY			837,695,724	2,594,745	48,381,501	
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT						
Non-Stimulus:						
USAID Foreign Assistance for Programs Overseas	98.001					
Pass-Through From Institute of International Education	98.001			44,755		8,362,667
Pass-Through From World Learning	98.001			13,618		8,362,667
USAID Development Partnerships for University Cooperation and Development	98.012		1,217			2,434
Pass-Through From University of California - Santa Barbara	98.012			1,217		2,434
Total Non-Stimulus			1,217	59,590	0	
Total Excluding Clusters Identified Below:			1,217	59,590	0	
Research and Development:						
Non-Stimulus:						
USAID Foreign Assistance for Programs Overseas	98.001		6,644,608		1,440,693	8,362,667
USAID Foreign Assistance for Programs Overseas	98.001	AID-OAA-A-12-00096	1,119,645		1,119,645	8,362,667
Pass-Through From Family Health International	98.001			86,139		8,362,667
Pass-Through From Johns Hopkins University	98.001			77,093		8,362,667
Pass-Through From National Academy of Sciences	98.001	418416-19821		68,001	26,711	8,362,667
Pass-Through From University of Georgia	98.001			18,284		8,362,667
Pass-Through From University of Georgia	98.001	418887-19802		42,000	42,000	8,362,667
Pass-Through From University of Georgia	98.001	418765-19807		26,400	26,400	8,362,667
Pass-Through From University of Georgia	98.001	418765-19897		10,450	10,450	8,362,667
Pass-Through From University of Georgia	98.001	418765-19830		27,500	27,500	8,362,667
Pass-Through From World Wildlife Fund Incorporated	98.001			184,174		8,362,667
Global Development Alliance	98.011					
Pass-Through From Tibetan Buddhist Resource Center	98.011			232,363		232,363
Other Assistance						

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
		Living Through War: An oral history of civilians experiencing the effects of structural violence in				
Pass-Through From DT Global	98.RD	Sudan-Not Provided-205433		35,819	29,319	101,384
Pass-Through From North Carolina State University	98.RD	2019-0049-04		1,242		101,384
Pass-Through From Purdue University	98.RD	F9002550402098		64,323		101,384
Total Research and Development			7,764,253	873,788	2,722,718	
Total U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT			7,765,470	933,378	2,722,718	
OTHER FEDERAL ASSISTANCE						
Non-Stimulus:						
		Securities and Exchange Commission (SEC)				
		Academic Interagency Personnel Act Agreement				
Other Assistance	99.U01	(IPA) - Jordan Neyland-205255	179,671			179,671
Total Non-Stimulus			179,671	0	0	
Total Excluding Clusters Identified Below:			179,671	0	0	
Research and Development:						
Non-Stimulus:						
Other Assistance	99.RD	2021-21021600001	153,632			549,400
		Federal Deposit Insurance Corporation (FDIC)				
Other Assistance	99.RD	Interagency Personnel Act Agreement (IPA) 2019-2020 Academic Year-204921	28,829			549,400
		Securities and Exchange Commission (SEC)				
Other Assistance	99.RD	Academic Interagency Personnel Act Agreement (IPA)-NCODOCAFY21IPABJOHN-205231	244,283			549,400
Other Assistance	99.RD	The Consumer Financial Protection Bureau (CFPB) Task Force-205053	109,484			549,400
		Distributed Semi-Supervised Temporal Learning for Global Change Monitoring (DiSSTL)-2021-				
Pass-Through From BlackSky Geospatial Solutions, Incorporated	99.RD	2011000003-205424;BSG-SA-FY20-001		13,172		549,400
Total Research and Development			536,228	13,172	0	
Total OTHER FEDERAL ASSISTANCE			715,899	13,172	0	
Grand Total			32,404,397,655	142,769,480	4,148,850,421	
		Grand Total of Federal Expenditures		32,547,167,135		
Total Research and Development Cluster for All Federal Agencies			650,797,440	116,123,833	120,647,422	766,921,273
Total for Student Financial Assistance Program Cluster			1,606,542,671	0	0	1,606,542,671

The accompanying notes to the Schedule of Federal Expenditures of Federal Awards are an integral part of this schedule.

COMMONWEALTH OF VIRGINIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) issued by the Office of Management and Budget (OMB) requires a schedule of expenditures of federal awards showing total federal expenditures for each federal financial assistance program as identified by the Assistance Listings Number (ALN).

Based upon the 2021 Compliance Supplement, the SEFA reporting amounts for ALN 93.498, Provider Relief Fund (PRF) including both expenditures and lost revenues, are reported for fiscal years ending in 2020 on or before December 30, 2020; PRF expenditures for fiscal years ending in 2021 on or before December 31, 2021, have been excluded. The amounts distributed to Non-Entitlement Units of Local Government (NEUs), ALN 21.027, Coronavirus State and Local Fiscal Recovery Funds, have been excluded.

The accompanying schedule includes all expenditures of federal awards of the Commonwealth of Virginia's departments, institutions, authorities, and component units except for the entities that were not audited by the Auditor of Public Accounts. Other auditors issued reports for the following organizations within the Commonwealth: Virginia Commonwealth University Health Systems; Virginia Port Authority Including Virginia International Terminals; A.L. Philpott Manufacturing Extension Partnership; Hampton Roads Sanitation District Commission; Science Museum of Virginia Foundation; Virginia Housing Development Authority (VHDA); Virginia Resources Authority; Institute for Advanced Learning and Research; and Roanoke Higher Education Authority.

1. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The information in the accompanying "Schedule of Expenditures of Federal Awards" is presented in accordance with the Uniform Guidance. The schedule presents a summary of direct award expenditures, pass-through entity award expenditures, and amounts provided to subrecipients by federal department and ALN. For purposes of uploading to the Federal Audit Clearinghouse (FAC), stimulus Funds for COVID-19 related expenditures are designated as "COVID-19" in the column labeled Additional_Award_Identification.

Federal Financial Assistance – The Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Guidance define federal financial assistance as grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance. Nonmonetary federal assistance, including food stamps, food commodities, and surplus property, is considered federal assistance and, therefore, is reported on the “Schedule of Expenditures of Federal Awards.” Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts in a contractor relationship between the Commonwealth of Virginia and the federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Direct Award Assistance – Assistance received directly from the Federal government or received as a disbursement from other State entities is classified as direct award expenditures on the “Schedule of Expenditures of Federal Awards.”

Pass-Through Entity Federal Assistance – Assistance received in a pass-through relationship from entities other than the Federal government or as a disbursement from other State entities is classified as pass-through entity award expenditures on the “Schedule of Expenditures of Federal Awards.”

Amounts Provided to Subrecipients Assistance – Assistance disbursed by the Commonwealth of Virginia to non-state subrecipients is classified as amount provided to subrecipients on the “Schedule of Expenditures of Federal Awards.”

Major Programs – The Single Audit Act Amendments of 1996 and the Uniform Guidance establish the criteria to be used in defining major programs. Major programs for the Commonwealth of Virginia were determined using a risk-based approach in accordance with the Uniform Guidance.

Assistance Listings Number – The Assistance Listings Number (ALN) is a government-wide compendium of individual federal programs. Each program included in the compendium is assigned a five-digit program identification number (ALN) and program name. The accompanying schedule and footnotes reflect the program names and ALN assigned by the <https://sam.gov> website. Programs without an ALN are labeled as Other Assistance and presented using the federal agency’s two-digit prefix followed by U and a two-digit number. If the federal program is part of the Research and Development Cluster (R&D) and the specific program is not known, the federal agency’s two-digit prefix followed by RD is presented. The ALNs used in this audit period were retrieved on July 7, 2021.

Cluster of Programs – Closely related programs that share common compliance requirements are grouped into clusters of programs. A cluster of programs is considered as one federal program for determining major programs. The following are the clusters administered by the Commonwealth, as required in the 2021 Compliance Supplement:

Aging	Food Distribution
Child Care and Development Fund (CCDF)	Forest Service School and Roads
Community Development Block Grant (CDBG)-Disaster Recovery Grant	Head Start
Community Development Block Grant (CDBG)-Entitlement Grant	Highway Planning and Construction
Child Nutrition	Highway Safety
Clean Water State Revolving Fund	Medicaid
Disability Insurance/Supplemental Security Income (SSI)	Research and Development
Drinking Water State Revolving Fund	Supplemental Nutrition Assistance Program (SNAP)
Economic Development	Special Education (IDEA)
Employment Service	Student Financial Assistance Programs
Federal Transit	Transit Services Programs
Fish and Wildlife	TRIO
Federal Motor Carrier Safety Administration (FMCSA)	Workforce Innovation and Opportunity Act (WIOA)

The total amount expended, distributed from U.S. Department of Health and Human Services, for the CCDF Clusters are presented as follows:

	<u>Amount Expended</u>
CCDBG (Child Care Development Block Grant)	\$ 99,968,984
CCDF Mandatory and Matching	56,487,692
CCDF Coronavirus Aid, Relief, and Economic Security (CARES) Act	51,428,508
CCDF Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	83,296,056
Total	<u>\$ 291,181,240</u>

Student Financial Assistance and Research and Development clusters expend funds from several Federal departments. The amounts expended for these clusters are reported under the appropriate federal department in the accompanying schedule and are also summarized as follows.

The total amount expended for Student Financial Assistance was \$1,606,542,671 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
U.S. Department of Education	\$1,602,504,819
U.S. Department of Health and Human Services	4,037,852
Total	<u>\$1,606,542,671</u>

The total direct award expenditures for Research and Development was \$650,797,440 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
U.S. Department of Health and Human Services	\$ 313,368,605
National Science Foundation	111,713,248
U.S. Department of Defense	101,891,325
U.S. Department of Energy	33,416,106
U.S. Department of Agriculture	20,373,382
U.S. Department of Transportation	12,712,316
National Aeronautics and Space Administration	10,503,787
U.S. Department of Education	10,185,359
U.S. Department of Commerce	8,400,842
U.S. Agency for International Development	7,764,253
U.S. Department of the Interior	5,220,466
Department of Homeland Security	3,753,564
U.S. Department of Justice	3,113,868
National Endowment for The Humanities	2,317,781
Environmental Protection Agency	1,557,440
U.S. Department of State	1,210,020
Federal Communications Commission	764,534
National Archives and Records Administration	680,139
Other Federal Assistance	536,228
Department of Treasury	375,797
U.S. Department of Housing and Urban Development	219,079
Corporation for National and Community Service	198,689
U.S. Department of Veteran's Affairs	164,704
Nuclear Regulatory Commission	113,447
U.S. Department of Labor	112,833
Barry Goldwater Scholarship and Excellence In Education Fund	107,038
Office of Personnel Management	18,714
Appalachian Regional Commission	3,876
Total	<u>\$ 650,797,440</u>

B. Basis of Accounting

Federal program expenditures included in the accompanying schedule are presented using the cash basis of accounting. Under the cash basis of accounting, expenditures are recognized when cash is disbursed rather than when the obligation is incurred. Federal non-cash assistance and loan/loan guarantee program activities are presented as described in Notes 1C and 1D.

When a federal program is not part of a cluster, the Commonwealth has separated COVID-19 from Non-COVID-19 expenditures on the SEFA using “Stimulus” and added “COVID-19” within the Additional Award Identification column. However, if the COVID-19 expenditures are part of a cluster, the related expenditures are not separately identified but are included within the cluster’s expenditures on the SEFA. In accordance with the 2021 Compliance Supplement, the Commonwealth has determined that all federal programs have been established and funding has been added to existing federal programs from the following Acts, and are considered COVID-19 funding: Coronavirus Preparedness and Response Supplemental Appropriations Act; Families First Coronavirus Response Act; Coronavirus Aid, Relief, and Economic Security Act (CARES Act); Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA); and American Rescue Plan Act (ARP).

C. Non-Cash Assistance

The Commonwealth of Virginia participated in several federal programs in which non-cash benefits are provided through the state to eligible program participants. These include:

Food Distribution Programs (ALNs 10.555, 10.558, 10.559, 10.565, 10.568, 10.569) The value of food commodities was calculated using the U.S. Department of Agriculture’s Food and Nutrition Service commodity price lists. The accompanying schedule includes commodity distributions of:

<u>ALN</u>	<u>Non-COVID-19 Related Amount</u>	<u>COVID-19 Related Amount</u>
10.555	\$ 32,650,175	0
10.558	\$ 2,195	0
10.559	\$ 71,167	0
10.565	\$ 3,122,386	0
10.568	\$ 0	11,064,845
10.569	\$ 20,054,916	0

The accompanying schedule does not include Commonwealth-stored undistributed food commodities of:

<u>ALN</u>		<u>Amount</u>
10.550	\$	4,033
10.555	\$	27,824

Donation of Federal Surplus Personal Property (ALN 39.003) – Donated federal surplus property is valued at 23.3 percent of the original acquisition cost as assigned by the federal government. The amount included in the accompanying schedule reflects distributions to other governmental entities during the year ended June 30, 2021. Administrative expenditures of \$428,773 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2021 totaled \$824,364.

Childhood Immunization Grants (ALN 93.268) – The U.S. Department of Health and Human Services purchases and distributes immunizations through McKesson, the federal national distribution vendor, directly to our local health departments, private physicians, and other providers. The amount presented in the accompanying schedule reflects the non-COVID-19 cost of immunizations to the federal government of \$81,583,771. The remaining amount of \$16,490,374 consists of \$6,973,004 non-COVID-19 and \$9,517,370 COVID-19 related expenditures, and are the administrative costs incurred by the Department of Health. The value of inventory on hand at June 30, 2021 was \$1,710,405 held by the local Health Departments and \$18,432,991 held by other providers.

D. Loan/Loan Guarantee Programs

Federal Perkins Loans - Federal Capital Contributions (ALN 84.038) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2021. Balances outstanding at the end of the audit period were \$35,318,270.

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (ALN 93.342) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2021. Balances outstanding at the end of the audit period were \$11,976,758.

Nurse Faculty Loan Program (ALN 93.264) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2021. Balances outstanding at the end of the audit period were \$684,999.

Nursing Student Loans (ALN 93.364) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2021. Balances outstanding at the end of the audit period were \$1,751,093.

Economic Adjustment Assistance (ALN 11.307) – The amount in the accompanying schedule reflects the cash on hand and the outstanding balance of loans receivable from subrecipients at June 30, 2021. Balances outstanding at the end of the audit period were \$20,955,157.

E. Emergency Unemployment Benefits

The amount included in the accompanying schedule for Unemployment Insurance (ALN 17.225) includes \$43,900,439 non-COVID-19 related, and \$73,457,733 COVID-19 related administrative costs; \$11,091,246 non-COVID-19 related federal unemployment benefits paid to federal employees; \$38,801,725 Temporary Extended non-COVID-19 related; \$1,261,419,786 non-COVID-19 related state unemployment benefits; \$5,096,486,937 (CARES) and \$1,737,926,780 (ARP) in federal stimulus related benefits paid to non-federal employees; and \$1,096,996 in federal benefits paid to Trade Act impacted workers.

F. Disaster Grants – Public Assistance

After a Presidential-Declared Disaster, FEMA provides a Public Assistance Grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities; and costs associated with Commonwealth’s response to the COVID-19 public health emergency. The federal government reimburses in the form of cost-shared grants which requires state matching funds. For the year ended June 30, 2021, the amount included in the accompanying schedule for Disaster Grants – Public Assistance (ALN 97.036) includes \$54,235,969 of approved eligible expenditures that were incurred in a prior year.

G. Program Expenditures

Certain transactions relating to federal financial assistance may appear in the records of more than one state recipient agency. To avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the Commonwealth of Virginia, the following policies have been adopted:

1. When federal financial assistance is received by one state recipient agency and distributed to another state agency (i.e., a pass-through of funds by the primary recipient state agency to a secondary state agency), the federal financial assistance will be reflected as expenditures by the secondary state agency.

2. When federal financial assistance is received by one state agency to purchase goods or services from another state agency, the federal financial assistance will be reflected as expenditures by the recipient (purchaser) agency.

2. DE MINIMIS INDIRECT COST RATE

For the year ended June 30, 2021, only the Virginia Economic Development Partnership, Department of Wildlife Resources, Department of Forensic Science, Southern Virginia Higher Education Center, and Virginia Museum of Natural History have elected to use the de minimis indirect cost rate per Section 200.414 of the Uniform Guidance.

APPENDICES

LISTING OF FINDINGS
GROUPED BY TOPIC

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
Financial Accounting and Reporting		
2021-001	Continue to Improve Controls over SNAP Payments	Department of Social Services
2021-002	Strengthen Controls over Financial Reporting	Department of Health
2021-003	Improve the Financial Reporting Process	Virginia Lottery
2021-004	Prepare and Review Unclaimed Property Reconciliations Timely	Department of the Treasury
2021-005	Improve Procedures for Calculating Penalty Periods for Undercollateralized Depositories	Department of the Treasury
2021-006	Continue to Improve Controls over ChartField Maintenance	Department of Accounts
2021-007	Continue Efforts to Develop a Schedule of Routine Accounting Adjustments	Department of Motor Vehicles
2021-008	Allocate Additional Resources for Financial Statement Preparation	University of Virginia-Medical Center
2021-009	Improve Procedures over Recording of Equipment Additions	Virginia Commonwealth University
2021-010	Improve Controls over the Process for Calculating Contractual Commitments	Department of Behavioral Health and Developmental Services
Human Resources and Payroll		
2021-011	Improve Implementation of Off-Boarding Procedures	Department of Behavioral Health and Developmental Services
2021-012	Continue to Improve Controls over Payroll Reconciliations	Department of Behavioral Health and Developmental Services
2021-013	Continue to Improve Controls over the Retirement Benefits System Reconciliation	Department of Behavioral Health and Developmental Services
2021-014	Comply with Employment Eligibility Requirements	Department of Behavioral Health and Developmental Services
2021-015	Improve Processes over Employment Eligibility Verification	University of Virginia
2021-016	Improve Internal Controls over Employment Eligibility Process	Virginia Alcoholic Beverage Control Authority
2021-017	Continue Efforts to Improve the Employee Separation Process	Department of Transportation
2021-018	Continue Strengthening the Termination Process	Department of Health
Third-Party Service Providers		
2021-019	Review and Document Service Organization Control Reports of Third-Party Service Providers	Department of Social Services
2021-020	Improve Service Provider Oversight	Department of Health
2021-021	Improve Oversight of Third-Party Service Providers	Virginia Alcoholic Beverage Control Authority
2021-022	Develop a Process to Maintain Oversight of Third-Party Providers	Department of Transportation
Procurement and Contract Management		
2021-023	Ensure ITISP Suppliers Meet all Contractual Requirements	Virginia Information Technologies Agency
Multiple Information System Security Control Families		
2021-024	Improve Information Security Program and Controls	Department of Medical Assistance Services
2021-025	Continue Improving Web Application Security	Department of Social Services
2021-026	Continue Improving IT Risk Management Program	Department of Social Services
2021-027	Continue to Improve Access Controls over Child Care System	Department of Social Services
2021-028	Continue Improving Database Security	Virginia Alcoholic Beverage Control Authority
2021-029	Improve Database Security	Virginia Commonwealth University
2021-030	Improve Database Security	Department of Behavioral Health and Developmental Services
2021-031	Improve IT Risk Management and Contingency Planning Documentation	Department of the Treasury
2021-032	Improve Information Technology Change and Configuration Management Policy and Process	Department of Planning and Budget
Access Control		
2021-033	Improve Controls over User Access to the Payroll and Human Resources System	University of Virginia
2021-034	Complete Annual Review Over User Access to University Information Systems	University of Virginia-Academic Division
2021-035	Continue Enhancing Reviews of System Access	Department of Health
2021-036	Continue to Implement Compliant Application Access Management Procedures	Department of Behavioral Health and Developmental Services

LISTING OF FINDINGS
GROUPED BY TOPIC

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
Personnel Security		
2021-037	Remove Separated Employee Access in a Timely Manner	Department of Medical Assistance Services
2021-038	Improve Timely Removal of System Access	Department of Social Services
2021-039	Continue Strengthening the System Access Removal Process	Department of Health
2021-040	Continue Improving Controls for Processing Access Terminations and Changes	Department of Motor Vehicles
System and Information Integrity		
2021-041	Update End-of-Life Technology	Department of Motor Vehicles
2021-042	Continue to Improve Patching to Mitigate Vulnerabilities	Department of Taxation
2021-043	Improve Firewall Patch Management	University of Virginia-Medical Center
Contingency Planning		
2021-044	Improve IT Contingency Management Program	Department of Behavioral Health and Developmental Services
2021-045	Continue Improving the Contingency Management Program	Department of Health
2021-046	Continue Improving the Disaster Recovery Plan	Department of Health
2021-047	Continue Developing Record Retention Requirements for Electronic Records	Department of Social Services
Configuration Management		
2021-048	Develop Baseline Configurations for Information Systems	Department of Behavioral Health and Developmental Services
2021-049	Continue Improving IT Change and Configuration Management Process	Department of Social Services
2021-050	Continue Improving Information Technology Change Management Process for a Sensitive System	Department of Health
Awareness and Training		
2021-051	Improve Security Awareness Training Program	Virginia Alcoholic Beverage Control Authority
2021-052	Improve Security Awareness Training	University of Virginia-Medical Center
Information Security Roles and Responsibilities		
2021-053	Continue Dedicating Resources to Support Information Security Program	Department of Behavioral Health and Developmental Services
Risk Assessment		
2021-054	Improve Risk Assessment Process	Department of Behavioral Health and Developmental Services
Expenses and Accounts Payable		
2021-055	Improve Internal Controls over Processing Payments	Virginia Alcoholic Beverage Control Authority
2021-056	Continue to Improve Process for Payment of Risk Management Invoices	Department of the Treasury
2021-057	Improve Controls over Small Purchase Charge Cards	Department of Health
Statement of Economic Interests		
2021-058	Continue Addressing Compliance with the Conflict of Interests Act	Department of Health
2021-059	Ensure Compliance with the Conflict of Interests Act	Department of Behavioral Health and Developmental Services
2021-060	Improve Compliance with Conflict of Interests Act	Department of Social Services
Other Grants Management		
2021-061	Follow Eligibility Requirements for Women, Infants and Children Program	Department of Health
2021-062	Comply with Federal Requirements for Payment of Federal Pandemic Unemployment Compensation	Virginia Employment Commission
2021-063	Comply with Federal Requirements for Pandemic Unemployment Assistance Payments	Virginia Employment Commission
2021-064	Comply with Federal Requirements for Review of Tax Performance System	Virginia Employment Commission
2021-065	Comply with Federal Requirements for Payments of Lost Wages Assistance	Virginia Employment Commission
2021-066	Comply with Federal RESEA Requirements	Virginia Employment Commission
2021-067	Strengthen Process over Medicaid Coverage Cancellations	Department of Medical Assistance Services; Department of Social Services
2021-068	Improve Controls over Income Verification for the TANF Program	Department of Social Services
2021-069	Continue to Communicate Subrecipient Monitoring Responsibilities to the Coordinators	Department of Social Services
2021-070	Ensure Appropriate Oversight over Divisions' Monitoring Activities	Department of Social Services
2021-071	Evaluate Subrecipients' Risk of Noncompliance	Department of Social Services
2021-072	Review Non-Locality Subrecipients' Audit Reports and Communicate Results Timely	Department of Social Services

LISTING OF FINDINGS
GROUPED BY TOPIC

APPENDIX I

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
Federal Award Findings and Questioned Costs		
2021-073	Reconcile Federal Assistance Programs	Northern Virginia Community College
2021-074	Improve Notification Process for Federal Loan Awards to Students	Northern Virginia Community College
2021-075	Promptly Return Unclaimed Aid to the Department of Education	James Madison University; Old Dominion University; Radford University; University of Virginia-Academic Division; Virginia State University
2021-076	Properly Process Return of Title IV Calculations	Norfolk State University
2021-077	Promptly Return Unearned Title IV Funds to Department of Education	Old Dominion University
2021-078	Improve Compliance over Enrollment Reporting	James Madison University; Norfolk State University; Northern Virginia Community College; Old Dominion University; Virginia State University; Virginia Polytechnic Inst. and State University; Radford University
2021-079	Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act	George Mason University; Norfolk State University; University of Virginia-Academic Division
2021-080	Properly Complete Exit Counseling for Federal Direct Loan Borrowers	James Madison University; Old Dominion University; University of Virginia-Academic Division; Virginia State University
2021-081	Improve Accuracy of Provider Relief Fund Reporting	University of Virginia-Medical Center
2021-082	Complete FFATA Reporting for First Tier LIHEA Subawards	Department of Housing and Community Development
2021-083	Continue to Ensure Consistent Application of Subrecipient Monitoring Controls	Department of Behavioral Health and Developmental Services
2021-084	Complete Federal Funding Accountability and Transparency Act Reporting	Department of Emergency Management
2021-085	Submit FFATA Reporting Changes Timely	Department of Housing and Community Development
2021-086	Submit Required Reports Timely	Virginia Employment Commission
2021-087	Ensure Proper Monitoring over Outsourced Programmatic Functions	Department of Small Business and Supplier Diversity
2021-088	Obtain Assurance over Third-Party Service Provider's Internal Controls	Department of Housing and Community Development
2021-089	Obtain Assurance that Subrecipients are not Suspended or Debarred	Department of Housing and Community Development
2021-090	Include Required Provisions in Contracts Supported with Federal Funds	Department of Housing and Community Development
2021-091	Complete FFATA Reporting for First Tier ERA Subaward	Department of Housing and Community Development
2021-092	Complete and Document Risk Assessment for Subrecipient to Determine Extent of Monitoring	Department of Housing and Community Development

**LISTING OF FINDINGS
GROUPED BY APPLICABLE ENTITY**

APPENDIX I

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
Department of Accounts		
2021-006	Continue to Improve Controls over ChartField Maintenance	Financial Accounting and Reporting
Department of Behavioral Health and Developmental Services		
2021-010	Improve Controls over the Process for Calculating Contractual Commitments	Financial Accounting and Reporting
2021-011	Improve Implementation of Off-Boarding Procedures	Human Resources and Payroll
2021-012	Continue to Improve Controls over Payroll Reconciliations	Human Resources and Payroll
2021-013	Continue to Improve Controls over the Retirement Benefits System Reconciliation	Human Resources and Payroll
2021-014	Comply with Employment Eligibility Requirements	Human Resources and Payroll
2021-030	Improve Database Security	Multiple Information System Security Control Families
2021-036	Continue to Implement Compliant Application Access Management Procedures	Access Control
2021-044	Improve IT Contingency Management Program	Contingency Planning
2021-048	Develop Baseline Configurations for Information Systems	Configuration Management
2021-053	Continue Dedicating Resources to Support Information Security Program	Information Security Roles and Responsibilities
2021-054	Improve Risk Assessment Process	Risk Assessment
2021-059	Ensure Compliance with the Conflict of Interests Act	Statement of Economic Interests
2021-083	Continue to Ensure Consistent Application of Subrecipient Monitoring Controls	Federal Award Findings and Questioned Costs
Department of Emergency Management		
2021-084	Complete Federal Funding Accountability and Transparency Act Reporting	Federal Award Findings and Questioned Costs
Department of Health		
2021-002	Strengthen Controls over Financial Reporting	Financial Accounting and Reporting
2021-018	Continue Strengthening the Termination Process	Human Resources and Payroll
2021-020	Improve Service Provider Oversight	Third-Party Service Providers
2021-035	Continue Enhancing Reviews of System Access	Access Control
2021-039	Continue Strengthening the System Access Removal Process	Personnel Security
2021-045	Continue Improving the Contingency Management Program	Contingency Planning
2021-046	Continue Improving the Disaster Recovery Plan	Contingency Planning
2021-050	Continue Improving Information Technology Change Management Process for a Sensitive System	Configuration Management
2021-057	Improve Controls over Small Purchase Charge Cards	Expenses and Accounts Payable
2021-058	Continue Addressing Compliance with the Conflict of Interests Act	Statement of Economic Interests
2021-061	Follow Eligibility Requirements for Women, Infants and Children Program	Other Grants Management
Department of Housing and Community Development		
2021-082	Complete FFATA Reporting for First Tier LIHEA Subawards	Federal Award Findings and Questioned Costs
2021-085	Submit FFATA Reporting Changes Timely	Federal Award Findings and Questioned Costs
2021-088	Obtain Assurance over Third-Party Service Provider's Internal Controls	Federal Award Findings and Questioned Costs
2021-089	Obtain Assurance that Subrecipients are not Suspended or Debarred	Federal Award Findings and Questioned Costs
2021-090	Include Required Provisions in Contracts Supported with Federal Funds	Federal Award Findings and Questioned Costs
2021-091	Complete FFATA Reporting for First Tier ERA Subaward	Federal Award Findings and Questioned Costs
2021-092	Complete and Document Risk Assessment for Subrecipient to Determine Extent of Monitoring	Federal Award Findings and Questioned Costs
Department of Medical Assistance Services		
2021-024	Improve Information Security Program and Controls	Multiple Information System Security Control Families
2021-037	Remove Separated Employee Access in a Timely Manner	Personnel Security
2021-067	Strengthen Process over Medicaid Coverage Cancellations	Other Grants Management
Department of Motor Vehicles		
2021-007	Continue Efforts to Develop a Schedule of Routine Accounting Adjustments	Financial Accounting and Reporting
2021-040	Continue Improving Controls for Processing Access Terminations and Changes	Personnel Security
2021-041	Update End-of-Life Technology	System and Information Integrity
Department of Planning and Budget		
2021-032	Improve Information Technology Change and Configuration Management Policy and Process	Multiple Information System Security Control Families

**LISTING OF FINDINGS
GROUPED BY APPLICABLE ENTITY**

APPENDIX I

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
Department of Small Business and Supplier Diversity		
2021-087	Ensure Proper Monitoring over Outsourced Programmatic Functions	Federal Award Findings and Questioned Costs
Department of Social Services		
2021-001	Continue to Improve Controls over SNAP Payments	Financial Accounting and Reporting
2021-019	Review and Document Service Organization Control Reports of Third-Party Service Providers	Third-Party Service Providers
2021-025	Continue Improving Web Application Security	Multiple Information System Security Control Families
2021-026	Continue Improving IT Risk Management Program	Multiple Information System Security Control Families
2021-027	Continue to Improve Access Controls over Child Care System	Multiple Information System Security Control Families
2021-038	Improve Timely Removal of System Access	Personnel Security
2021-047	Continue Developing Record Retention Requirements for Electronic Records	Contingency Planning
2021-049	Continue Improving IT Change and Configuration Management Process	Configuration Management
2021-060	Improve Compliance with Conflict of Interests Act	Statement of Economic Interests
2021-067	Strengthen Process over Medicaid Coverage Cancellations	Other Grants Management
2021-068	Improve Controls over Income Verification for the TANF Program	Other Grants Management
2021-069	Continue to Communicate Subrecipient Monitoring Responsibilities to the Coordinators	Other Grants Management
2021-070	Ensure Appropriate Oversight over Divisions' Monitoring Activities	Other Grants Management
2021-071	Evaluate Subrecipients' Risk of Noncompliance	Other Grants Management
2021-072	Review Non-Locality Subrecipients' Audit Reports and Communicate Results Timely	Other Grants Management
Department of Taxation		
2021-042	Continue to Improve Patching to Mitigate Vulnerabilities	System and Information Integrity
Department of the Treasury		
2021-004	Prepare and Review Unclaimed Property Reconciliations Timely	Financial Accounting and Reporting
2021-005	Improve Procedures for Calculating Penalty Periods for Undercollateralized Depositories	Financial Accounting and Reporting
2021-031	Improve IT Risk Management and Contingency Planning Documentation	Multiple Information System Security Control Families
2021-056	Continue to Improve Process for Payment of Risk Management Invoices	Expenses and Accounts Payable
Department of Transportation		
2021-017	Continue Efforts to Improve the Employee Separation Process	Human Resources and Payroll
2021-022	Develop a Process to Maintain Oversight of Third-Party Providers	Third-Party Service Providers
George Mason University		
2021-079	Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act	Federal Award Findings and Questioned Costs
James Madison University		
2021-075	Promptly Return Unclaimed Aid to the Department of Education	Federal Award Findings and Questioned Costs
2021-078	Improve Compliance over Enrollment Reporting	Federal Award Findings and Questioned Costs
2021-080	Properly Complete Exit Counseling for Federal Direct Loan Borrowers	Federal Award Findings and Questioned Costs
Norfolk State University		
2021-076	Properly Process Return of Title IV Calculations	Federal Award Findings and Questioned Costs
2021-078	Improve Compliance over Enrollment Reporting	Federal Award Findings and Questioned Costs
2021-079	Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act	Federal Award Findings and Questioned Costs
Northern Virginia Community College		
2021-073	Reconcile Federal Assistance Programs	Federal Award Findings and Questioned Costs
2021-074	Improve Notification Process for Federal Loan Awards to Students	Federal Award Findings and Questioned Costs
2021-078	Improve Compliance over Enrollment Reporting	Federal Award Findings and Questioned Costs
Old Dominion University		
2021-075	Promptly Return Unclaimed Aid to the Department of Education	Federal Award Findings and Questioned Costs
2021-077	Promptly Return Unearned Title IV Funds to Department of Education	Federal Award Findings and Questioned Costs
2021-078	Improve Compliance over Enrollment Reporting	Federal Award Findings and Questioned Costs
2021-080	Properly Complete Exit Counseling for Federal Direct Loan Borrowers	Federal Award Findings and Questioned Costs

**LISTING OF FINDINGS
GROUPED BY APPLICABLE ENTITY**

APPENDIX I

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
Radford University		
2021-075	Promptly Return Unclaimed Aid to the Department of Education	Federal Award Findings and Questioned Costs
2021-078	Improve Compliance over Enrollment Reporting	Federal Award Findings and Questioned Costs
University of Virginia		
2021-015	Improve Processes over Employment Eligibility Verification	Human Resources and Payroll
2021-033	Improve Controls over User Access to the Payroll and Human Resources System	Access Control
University of Virginia-Academic Division		
2021-034	Complete Annual Review Over User Access to University Information Systems	Access Control
2021-075	Promptly Return Unclaimed Aid to the Department of Education	Federal Award Findings and Questioned Costs
2021-079	Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act	Federal Award Findings and Questioned Costs
2021-080	Properly Complete Exit Counseling for Federal Direct Loan Borrowers	Federal Award Findings and Questioned Costs
University of Virginia-Medical Center		
2021-008	Allocate Additional Resources for Financial Statement Preparation	Financial Accounting and Reporting
2021-043	Improve Firewall Patch Management	System and Information Integrity
2021-052	Improve Security Awareness Training	Awareness and Training
2021-081	Improve Accuracy of Provider Relief Fund Reporting	Federal Award Findings and Questioned Costs
Virginia Alcoholic Beverage Control Authority		
2021-016	Improve Internal Controls over Employment Eligibility Process	Human Resources and Payroll
2021-021	Improve Oversight of Third-Party Service Providers	Third-Party Service Providers
2021-028	Continue Improving Database Security	Multiple Information System Security Control Families
2021-051	Improve Security Awareness Training Program	Awareness and Training
2021-055	Improve Internal Controls over Processing Payments	Expenses and Accounts Payable
Virginia Commonwealth University		
2021-009	Improve Procedures over Recording of Equipment Additions	Financial Accounting and Reporting
2021-029	Improve Database Security	Multiple Information System Security Control Families
Virginia Community College System- System Office		
2020-092	Monitor Statewide WIOA Grant Program According to Policy	Federal Award Findings and Questioned Costs
Virginia Employment Commission		
2021-062	Comply with Federal Requirements for Payment of Federal Pandemic Unemployment Compensation	Other Grants Management
2021-063	Comply with Federal Requirements for Pandemic Unemployment Assistance Payments	Other Grants Management
2021-064	Comply with Federal Requirements for Review of Tax Performance System	Other Grants Management
2021-065	Comply with Federal Requirements for Payments of Lost Wages Assistance	Other Grants Management
2021-066	Comply with Federal RESEA Requirements	Other Grants Management
2021-086	Submit Required Reports Timely	Federal Award Findings and Questioned Costs
Virginia Information Technologies Agency		
2021-023	Ensure ITISP Suppliers Meet all Contractual Requirements	Procurement and Contract Management
Virginia Lottery		
2021-003	Improve the Financial Reporting Process	Financial Accounting and Reporting
Virginia Polytechnic Inst. and State University		
2021-078	Improve Compliance over Enrollment Reporting	Federal Award Findings and Questioned Costs
Virginia State University		
2021-075	Promptly Return Unclaimed Aid to the Department of Education	Federal Award Findings and Questioned Costs
2021-078	Improve Compliance over Enrollment Reporting	Federal Award Findings and Questioned Costs
2021-080	Properly Complete Exit Counseling for Federal Direct Loan Borrowers	Federal Award Findings and Questioned Costs

APPLICABLE MANAGEMENT CONTACTS FOR FINDINGS AND QUESTIONED COSTS

Department of Accounts

Amanda Simpson
Director of Compliance Oversight and Federal
Reporting
P.O. Box 1971
Richmond, VA 23218
(804) 371-8912
amanda.simpson@doa.virginia.gov

Department of Emergency Management

Cheryl Adkins
Deputy State Coordinator for Financial
Management
9711 Farrar Court
North Chesterfield, VA 23236
(804) 263-4753
cheryl.adkins@vdem.virginia.gov

Department of Housing and Community Development

Danielle Robertson
Chief Financial Officer (CFO)
600 East Main Street-Suite 300
Richmond, VA 23219
(804) 371-7021
danielle.robertson@dhcd.virginia.gov

Department of Motor Vehicles

David Mitchell
Deputy Commissioner of Administration and
Finance
2300 W. Broad Street
Richmond, VA 23269
(804) 367-0122
david.mitchell@dmv.virginia.gov

Department of Small Business and Supplier Diversity

Howard Pisons
Executive Director
Virginia Small Business Financing Authority
101 N. 14th Street, 11th floor
Richmond, VA 23219
(804) 371-8256
howard.pisons@sbsd.virginia.gov

Department of Behavioral Health and Developmental Services

Alvie Edwards
Director of Internal Audit
1220 Bank Street
Richmond, VA 23219
(804) 786-5839
alvie.edwardsiii@dbhds.virginia.gov

Department of Health

Tiffany Ford
Deputy Commissioner for Administration
109 Governor Street
Richmond, VA 23219
(804) 864-7020
tiffany.ford@vdh.virginia.gov

Department of Medical Assistance Services

Susan Smith
Internal Audit Director
600 East Broad Street, Suite 1300
Richmond, VA 23219
(804) 371-4771
susan.smith@dmass.virginia.gov

Department of Planning and Budget

Michelle Vucci
Associate Director – Administrative Services
1111 East Broad Street, Rm 5040
Richmond, VA 23219
(804) 786-1817
michelle.vucci@dpb.virginia.gov

Department of Social Services

Ross McDonald
Director of Compliance
801 East Main Street
Richmond, VA 23219
(804) 726-7678
ross.l.mcdonald@dss.virginia.gov

APPLICABLE MANAGEMENT CONTACTS FOR FINDINGS AND QUESTIONED COSTS

Department of Taxation

Dave Walsh
Director of Internal Audit
600 E. Main Street
Richmond, VA 23219
(804) 786-3670
david.walsh@tax.virginia.gov

Department of the Treasury

Cliff Lewis
Internal Review Manager
101 N. 14th Street, 3rd Floor
Richmond, VA 23219
(804) 225-8453
cliff.lewis@trs.virginia.gov

James Madison University

Brad Barnett
Director of Student Financial Aid
738 South Mason Street, MSC 3519
Harrisonburg, VA 22807
(540) 568-2894
barnetbd@jmu.edu

Northern Virginia Community College

Tamasha Story
Interim Director of Financial Aid
8333 Little River Turnpike, Room 131
Annandale, VA 22003
(703) 323-3199
tstory@nvcc.edu

Radford University

Margaret McManus
University Auditor
801 East Main Street, Preston Hall 232
Radford, VA 24142
(540) 831-5966
mmcmanus@radford.edu

Department of Transportation

Minni Powell
Controller
1401 E. Broad Street
Richmond, VA 23219
(804) 371-2918
minni.powell@vdot.virginia.gov

George Mason University

Sandra Tarbox
Director of Student Financial Aid
4400 University Drive, MS 3B5
Fairfax, VA 22030
(703) 993-1000
starbox@gmu.edu

Norfolk State University

Melissa Barnes
Director of Internal Audit
700 Park Avenue, 211 Student Services
Center
Norfolk, VA 23504
(757) 823-8131
mjbarnes@nsu.edu

Old Dominion University

Humberto Portellez
University Registrar
1009 Rollins Hall
Norfolk, VA 23529
(757) 683-4425
hportell@odu.edu

University of Virginia - Academic Division

Melody Bianchetto
Vice President for Finance
1001 Emmet Street
Charlottesville, VA 22903
(434) 982-2347
msb2p@virginia.edu

APPLICABLE MANAGEMENT CONTACTS FOR FINDINGS AND QUESTIONED COSTS

University of Virginia - Medical Center

Kim Holdren
Controller
4105 Lewis and Clark Drive, 2nd Floor
Charlottesville, VA 22911
(434) 924-5209
kh9n@hscmail.mcc.virginia.edu

Virginia Commonwealth University

David M. Litton
Director of Audit and Management Services
918 W. Franklin St, Box 842503
Richmond, VA 23284
(804) 828-2354
dmlitton@vcu.edu

Virginia Information Technologies Agency

Joshua Heslinga
Director, Legal & Legislative Services
11751 Meadowville Lane
Chester, VA 23836
(804) 416-7706
joshua.heslinga@vita.virginia.gov

Virginia Polytechnic Institute and State University

Rich Sparks
President and University Officer
800 Washington Street SW, Suite 250
Blacksburg, VA 24061
rasparks@vt.edu

Virginia Alcoholic Beverage Control Authority

Nannette Williams
Internal Audit Director
P.O. Box 3250
Mechanicsville, VA 23116-9998
(804) 204-2316
nannette.williams@virginiaabc.com

Virginia Employment Commission

Erica Bland
IT Senior Auditor
703 East Main Street
Richmond, VA 23219
(804) 786-0164
erica.bland@vec.virginia.gov

Virginia Lottery

Deborah Courtney
Director of Finance
600 East Main Street
Richmond, VA 23219
DCourtney@VALOTTERY.com

Virginia State University

Kevin Davenport
Vice President of Finance and Chief Financial
Associate Vice
P.O. Box 9213
Virginia State University, VA, 23806
(804) 524-5995
kdavenport@vsu.edu

ACRONYMS FOR AUDITOR'S SECTION

Acronym	Definition
A&E	Architectural and Engineering
AC	Access Control
ACFR	Annual Comprehensive Financial Report
ALN	Assistance Listing Number
ALPT	Assistance Listing Program Title
APA	Auditor of Public Accounts
ARMICS	Agency Risk Management and Internal Controls Standards
AT	Awareness and Training
AU	Audit and Accountability
BIA	Business Impact Analysis
CAPP Manual	Commonwealth Accounting Policies and Procedures Manual
CARES	Coronavirus Aid, Relief, and Economic Security Act
CDBG-NDR	Community Development Block Grant-National Disaster Resilience
CFR	Code of Federal Regulations
CIS	Center for Internet Security
CM	Configuration Management
COD	Common Origination and Disbursement
COIA	Conflict of Interests Act
COOP	Continuity of Operations Plan
COV	Commonwealth of Virginia
COVID-19	Coronavirus Disease 2019
CP	Contingency Planning
DBHDS	Department of Behavioral Health and Developmental Services
DOL	U.S. Department of Labor
DRP	Disaster Recovery Plan
DSBSD	Department of Small Business and Supplier Diversity
EBT	Electronic Benefits Transfer
ECOS	Enterprise Cloud Oversight Services
ED	U.S. Department of Education
EFT	Electronic Funds Transfer
ERA	Emergency Rental Assistance
ETA	Employment and Training Administration
FBI	Federal Bureau of Investigation
FEMA	Federal Emergency Management Agency
FFATA	Federal Funding Accountability and Transparency Act
FNS	Food and Nutrition Service
FOIAE	Freedom of Information Act Exempt
FPUC	Federal Pandemic Unemployment Compensation
FSEOG	Federal Supplemental Educational Opportunity Grants
FSRS	FFATA Subrecipient Reporting System
Form I-9	Employment Eligibility Verification Form
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board

Acronym	Definition
GLBA	Gramm-Leach-Bliley Act
GMU	George Mason University
HIPAA	Health Insurance Portability and Accountability Act
HRSA	Health Resources and Services Administration
IEC	International Electrotechnical Commission
IEVS	Income Eligibility and Verification System
IRS	Internal Revenue Service
ISO	International Organization for Standardization
IT	Information Technology
ITISP	Information Technology Infrastructure Services Program
ITRM	Information Technology Risk Management
JMU	James Madison University
LIHEA	Low Income Home Energy Assistance Program
LWA	Lost Wages Assistance
MCO	Managed Care Organization
MDR	Managed Detection and Response
MOU	Memorandum of Understanding
MSI	Multisource Service Integrator
NCSR	National Cyber Security Review
NIST	National Institute of Standards and Technology
NSLDS	National Student Loan Data System
NSU	Norfolk State University
NVCC	Northern Virginia Community College
ODU	Old Dominion University
OFM	Office of Financial Management
OPGS	Office of Purchasing and General Services
PHE	Public Health Emergency
PL	Planning
PPE	Personal Protective Equipment
PRF	Provider Relief Fund
PS	Personnel Security
PUA	Pandemic Unemployment Assistance
RESEA	Reemployment Services and Eligibility Assessment
RPO	Recovery Point Objectives
R2T4	Return of Title IV Funds
RA	Risk Assessment
RTO	Recovery Time Objectives
RU	Radford University
SA	System and Services Acquisition
SaaS	Software as a Service
SAM	System for Award Management
SAS	School Account Statement
SAT	Security Awareness Training
Security Standard	Commonwealth's Information Security Standard, SEC 501
SI	System and Information Integrity

Acronym	Definition
SIEM	Security Incident and Event Management
SLA	Service Level Agreement
SNAP	Supplemental Nutrition Assistance Program
SOC	Service Organization Control
SOEI	Statement of Economic Interests
SPCC	Small Purchase Charge Card
SPDA	Security for Public Deposits Act
SSP	System Security Plan
TANF	Temporary Assistance for Needy Families
TPS	Tax Performance System
UI	Unemployment Insurance
UI-PL	Unemployment Insurance Program Letter
U.S.	United States
USC	United States Code
VITA	Virginia Information Technologies Agency
VSU	Virginia State University
WIC	Women, Infants, and Children
WPRS	Worker Profiling and Reemployment Services